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SOUTH DAKOTA
DEPARTMENT OF REVENUE
ANNUAL STATISTICAL REPORT FY 1984

SOUTH Dakota
Department of Revenue

OFFICE OF THE SECRETARY
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November 30, 1984

Governor William J. Janklow
Members of the South Dakota Legislature
and
Citizens of South Dakota

Pursuant to SDCL 10-1-35, 10-1-36, and 6-9-2, I am pleased to submit the fiscal year 1984 Annual Statistical Report of the South Dakota Department of Revenue.

The annual report is prepared in an effort to provide you with the information relative to the value of property for the purposes of taxation for the current year. This report furnishes historical tax data on both the state and local levels, the source of state funds, the levy of tax by purpose, and the disposition of state levied taxes. In addition, the report provides an explanation of the various state taxes and presents an outline of the Department's organizational structure.

Sincerely,

R. Van Johnson
Secretary
Department of Revenue

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The data in Section VII of this report was compiled and presented by Mrs. Rose Clark, Property Tax Statistician.
The remainder of this report was compiled and edited by Dwight McElhaney, Internal Auditor.
This report was typed by Mrs. Colleen Skinner.

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SECTION I: THE DEPARTMENT OF REVENUE

The major function of the Department of Revenue is to collect and administer various taxes and license fees levied by the state and local governments. In order to do such as effectively and efficiently as possible, the Department has established five major goals. They are:

1. COMPLIANCE – – To use all available resources to insure that all taxpayers fully comply with the entire body of South Dakota tax laws;
2. UTILIZATION – – To insure efficient utilization of state funds through an expanded program of internal auditing and increased managerial supervision of all phases of Department administration;
3. IMPROVEMENT – – To aid improvement of South Dakota's tax laws by working with the executive and legislative branches to research all proposed modifications of South Dakota's tax laws;
4. EDUCATION – – To use all available resources of the Department to serve, assist, and educate South Dakota citizens with respect to the tax laws; and
5. COOPERATION – – To readily cooperate with other jurisdictions in all areas of tax administration.

During fiscal year 1984 the Department has continued several programs and activities designed to achieve the above goals. Some of these programs and activities are:

1. Development and continuation of an audit program which, through selective auditing, insures better compliance with South Dakota's tax laws;
2. The constant updating of the sales and use tax computer program to provide for more efficient processing of returns and reporting procedures;
3. The continued participation in a sales-ratio study in conjunction with the University of South Dakota for the purpose of monitoring the quality of assessment of real property (results from the sales-ratio study are used in a formula to determine state aid to education);
4. Continued participation in a soil survey program for the purposes of determining assessed values for agricultural land; and
5. Expanded programs of training, educating, and certification of property assessors and property tax administrators.

The Secretary of Revenue, appointed by the Governor, is the chief administrator of the Department of Revenue. The office of the Secretary provides effective management of the Department through budget controls and monitoring of activities to insure adherence to established objectives. The office of the Secretary designs and administers a staff support system that provides program management, budget controls, and administrative services for the Department. The office of the Secretary also provides the Governor, Legislature, and citizens of South Dakota with up-to-date information regarding various policies and programs of the Department of Revenue.

FIGURE I – 1

Department of Revenue Organizational Chart

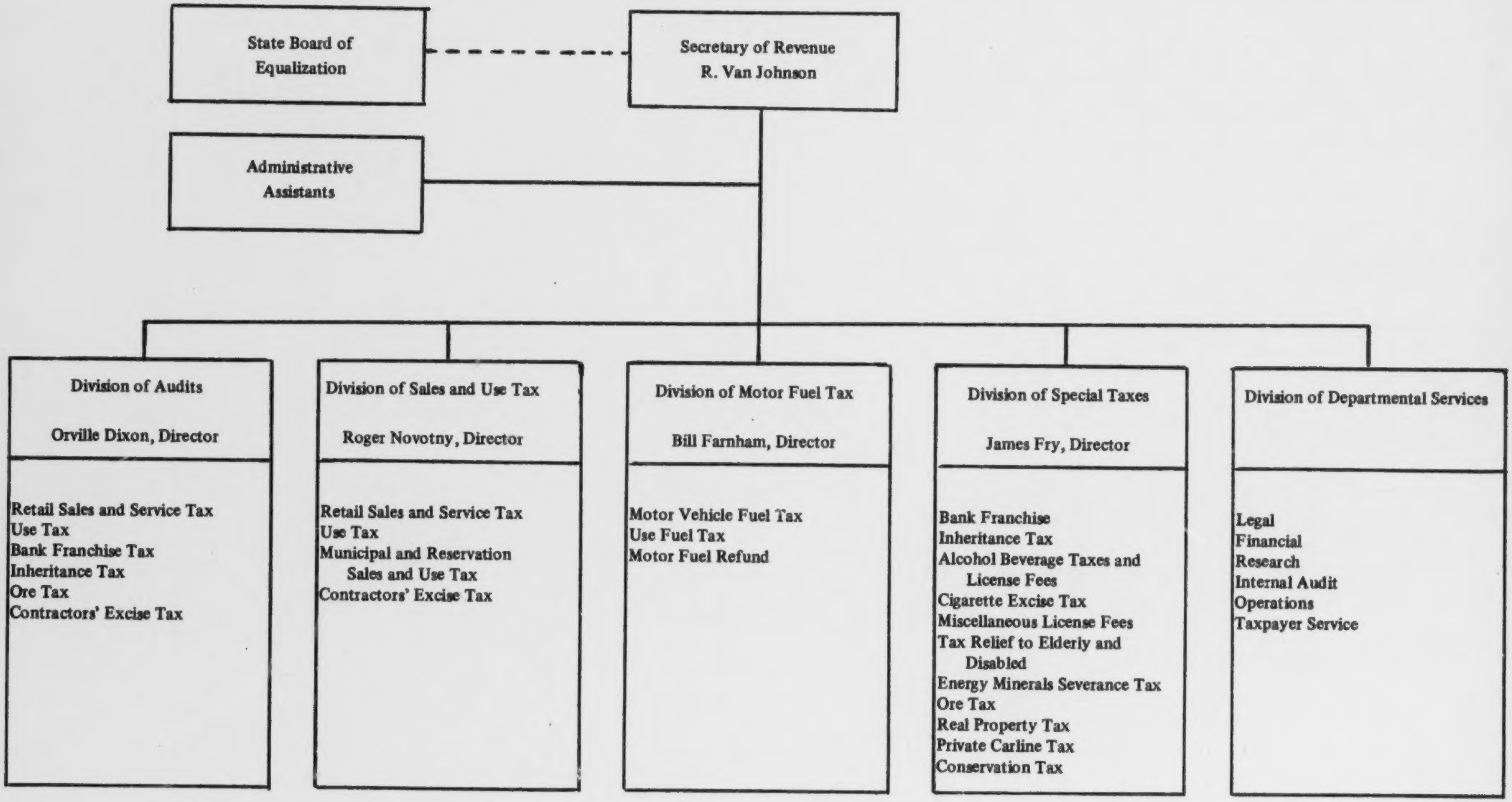

State Board of Equalization
Secretary of Revenue
R. Van Johnson
Administrative Assistants
Division of Audits
Orville Dixon, Director
Retail Sales and Service Tax
Use Tax
Bank Franchise Tax
Inheritance Tax
Ore Tax
Contractors' Excise Tax
Division of Sales and Use Tax
Roger Novotny, Director
Retail Sales and Service Tax
Use Tax
Municipal and Reservation Sales and Use Tax
Contractors' Excise Tax
Division of Motor Fuel Tax
Bill Farnham, Director
Motor Vehicle Fuel Tax
Use Fuel Tax
Motor Fuel Refund
Division of Special Taxes
James Fry, Director
Bank Franchise
Inheritance Tax
Alcohol Beverage Taxes and License Fees
Cigarette Excise Tax
Miscellaneous License Fees
Tax Relief to Elderly and Disabled
Energy Minerals Severance Tax
Ore Tax
Real Property Tax
Private Carline Tax
Conservation Tax
Division of Departmental Services
Legal
Financial
Research
Internal Audit
Operations
Taxpayer Service

TABLE I–1
TAXES ADMINISTERED BY THE DEPARTMENT OF REVENUE

Division of Sales and Use Tax	Authority	Rate-Base	Description
Retail Sales and Service Tax	SDCL 10-45	4%	(License Required) Sales Tax applies on retailers gross receipts from all sales of tangible personal property and services not specifically exempted. Exemptions include but are not limited to sales to the state and its political subdivisions, certain agricultural products and motor vehicles, motor fuel, cigarettes, newspapers, labor on new construction and prescription drugs.
		3%	Tax applies to receipts from amusement devices and vending machines, except coin operated washers and dryers subject to special licensing.
		3%	Farm machinery and irrigation equipment; tax applies on the cash difference whenever a trade-in or exchange of used farm machinery is involved.
		2%	Tax applies to receipts resulting from oil and gas field services.
Use Tax	SDCL 10-46	4%	Use Tax is imposed on the privilege of the use, storage and consumption in this state of tangible personal property or services. Tax is imposed on persons using property, certain exemptions apply; property exempted if taxed under 10-45. Use tax license required.
		3% A 2% B	A. Farm machinery and irrigation equipment not taxed under 10-45. B. Property used in maintaining or operating any type of railroad company classified by 10-28.1.
Contractors' Excise Tax	SDCL 10-46A	1½%	Contractors' Excise Tax of 1½% is imposed on gross receipts of prime and subcontractors on realty improvement contracts. Sales and use tax is applicable on construction materials.
		2%	Effective May 1, 1984, a contractors' excise tax of 2% is imposed on gross receipts of prime contractors on realty improvement contracts.
Municipal Contractors' Excise Tax	SDCL 10-46A and 10-52	½%	Municipal Contractors' Excise Tax imposed by city ordinance, administered by State Department of Revenue, tax in addition to state tax.
Contractors' Use Tax	SDCL 10-46-5	4%	Imposes use tax on contractors and sub-contractors who use tangible personal property in the performance of realty improvement contracts. Tax applies on the cost or fair market value of property, whichever is greater. PUBLIC CONTRACTS TAXABLE. Use tax permit required. (See Contractors' Excise Tax)
Uniform Municipal Sales and Use Taxes	SDCL 10-52	No specific rate, rates vary from ½%; 1; 1½; 2%; 2½% and 3%	Municipal sales and use tax imposed by city ordinance, administered by the State Department of Revenue, tax in addition to state tax. State exemptions apply. Farm and irrigation equipment and vending machines are occasionally exempted.
Reservation Sales and Use Tax	SDCL 10-12A	4%	The reservation sales and use taxes are imposed by tribal ordinance and are identical to the state sales and use taxes.

TABLE I–1
TAXES ADMINISTERED BY THE DEPARTMENT OF REVENUE

Division of Motor Fuel Tax	Authority	Rate-Base	Description
Motor Vehicle Fuel Tax	SDCL 10-47-1 thru 10-47-76	.12/gallon + 1 cent - motor fuel .08/gallon + 1 cent - gasohol .06/gallon - aviation	A tax of twelve cents per gallon or fraction thereof is imposed on all motor fuel sold or used in this state; except that the tax on motor fuel sold for use in aircraft shall be six cents per gallon. A tax of eight cents per gallon or fraction thereof is imposed on all gasohol and alcohol fuel sold or used in this state with gasohol to contain a minimum of 10% alcohol. Said taxes shall be paid but once. The 1981 legislative session enacted a law which added an additional one cent per gallon tax on all fuels used in an internal combustion engine except for fuel used in aircraft or railroad engines or track cars. This tax ceased on April 1, 1984 under statutory sunset provisions.
Use Fuel Tax	SDCL 10-48-1 thru 10-48-62	.12/gallon + 1 cent - diesel .10/gallon + 1 cent - LPG .04/gallon - aviation	A tax of twelve cents per gallon is imposed on all special fuel sold or used in this state except that special fuel exempt from the tax by SDCL 10-48-3 and except liquefied petroleum gases which shall be taxed at the rate of ten cents per gallon, and aviation tax shall be paid but once.

TABLE I–1
TAXES ADMINISTERED BY THE DEPARTMENT OF REVENUE

Division of Special Taxes	Authority	Rate-Base	Description
Cigarette Excise Tax	SDCL 10-5-3	15 cents cigarette stamps and meter impressions	Imposed on all packs of 20 cigarettes which are applied by the cigarette distributor prior to any sale to the retailers for resale.
Cigarette Excise Tax		19 cents cigarette stamps and meter impressions	Imposed on all packs of 25 cigarettes which are applied by the cigarette distributor prior to any sale to the retailers for resale.
Cigarette License Fee	SDCL 10-50-9	$150.00 annually or $ 75.00 semi-annually	Imposed on all applicants requesting a cigarette wholesalers or distributor's license, such licenses are required prior to the purchase and affixing of cigarette stamps and meter impressions.
Reservation Cigarette Excise Tax	SDCL 10-12A	15 cents per pack of twenty 19 cents per pack of twenty-five	The reservation cigarette excise tax is imposed by tribal ordinance and is identical to the state cigarette excise tax. The tax is collected by the state and a share reverted to the tribe.
Inheritance Tax	SDCL 10-42-2	1½% to 30%	Imposed on inheritances received by classified persons and others; based upon total estate less specified statutory exemptions. Spouses are totally exempt from inheritance tax.
Bank Franchise Tax	SDCL 10-43-2, 3, 4	6% or $200.00 minimum	Imposed on all Banks and Financial Corporations, Small Loan Companies and Savings and Loan Companies on their net annual earnings in lieu of local and state personal property taxes.
Ore Tax	SDCL 10-39-24	6% of Gross Yield	Imposed on all companies severing precious metals within the state; based on the gross yield from the sale of such metal. Producers severing less than 1000 ounces per year are exempt.
Coin Operated Laundromat License Fee	SDCL 10-45-5.1	$ 8.00 per unit and $10.00 per unit	Imposed on operators of coin operated laundromats and dry cleaning businesses which is in lieu of sales or use tax provisions. $10.00 per unit in cities of 1,000 population or over and all rural areas. $8.00 per unit in cities of under 1,000 population.
Trading Stamp License Fee	SDCL 37-19-1	$50.00	Imposed annually on all trading stamp and coupon companies who wish to provide retailers with their products.
Energy Minerals Severance Tax	SDCL 10-39A	4½% of taxable value	Imposed on the owners of energy minerals for the privilege of severing said minerals.
Low-Point Beer Occupational Tax	SDCL 35-5-3	$5.00 per bbl.	Imposed on all 31 gallon barrels of low-point (3.2) beer imported and received by all licensed beer wholesalers.
High-Point Beer Occupational Tax	SDCL 35-5-3	$8.30 per bbl.	Imposed on all 31 gallon barrels of high-point beer imported and received by all licensed beer and liquor wholesalers.
Conservation Tax	SDCL 10-39B	2.4 mils of taxable value	Imposed on the severance of all energy minerals and paid quarterly by the severor.

TABLE I–1
TAXES ADMINISTERED BY THE DEPARTMENT OF REVENUE

Division of Special Taxes (cont'd)	Authority	Rate-Base	Description
Distilled Spirits Occupational Tax	SDCL 35-5-3	$3.80 per gallon	Imposed on every gallon of distilled spirits imported and received by in-state licensed liquor wholesalers.
Light Wines and Diluted Beverage Tax	SDCL 35-5-3	$ .90 per gallon	Imposed on all light wines and diluted beverage containing 3.2 to 14% alcohol by weight imported and received by in-state licensed liquor wholesalers.
Other Wines and Diluted Beverage Tax	SDCL 35-5-3	$1.40 per gallon	Imposed on wines and diluted beverages except sparkling wines containing 14.1 to 20% alcohol by weight imported and received by in-state licensed liquor wholesalers.
Other Wines and Diluted Beverage Tax	SDCL 35-5-3	$2.00 per gallon	Imposed on wines and diluted beverages except sparkling wines containing 20.1 to 24% alcohol by weight imported and received by in-state licensed liquor wholesalers.
High-Point Beer. P.T.R. Tax	SDCL 35-5-21.3	$ .90 per bbl.	Imposed on every 31 gallon barrel of high-point beer imported by in-state licensed beer wholesalers and credited to the Commission on alcoholism.
Distilled Spirits and Liquor P.T.R. Tax	SDCL 35-5-21.3	$ .15 per gallon	Imposed on every gallon of distilled spirits and liquor wholesalers and credited to the Commission on alcoholism.
Low-Point Beer License Fee	SDCL 35-6-2	$500.00 - Brewer $400.00 - Wholesalers $150.00 - Off-sale $250.00 - On-Off sale $150.00 - Transfers	Imposed on all applicants requesting permission to operate as a malt beverage wholesaler or retailer, annual license and 50% of all fees retained at the local level.
Liquor License Fee (Other than retail)	SDCL 35-4-2	$4,000.00 - Distiller $5,000.00 - Wholesaler $ 25.00 - Solicitors $ 25.00 - Transporters $ 100.00 - Carriers $ 10.00 - Dispensers	Imposed on all applicants requesting permission to obtain and operate under the provision of any classified license listed in the area of distilled spirits and liquor.
Alcoholic Beverage 2% Purchase Price Tax	SDCL 35-5-6.1	2% of the purchase price paid for alocholic beverages	Imposed on all distilled spirits and wines imported and received by in-state licensed liquor wholesalers.

TABLE I–1
TAXES ADMINISTERED BY THE DEPARTMENT OF REVENUE

Division of Special Taxes (cont'd)	Authority	Rate-Base		Description
Retail Liquor License Fee	SDCL 35-4-2	Max Fees	City	These fees are maximum fees that may be assessed by the local governing board to any applicant requesting a retail liquor license to sell distilled spirits and liquor. All fees remain with the local governing board recommending the issuance of such licenses within their jurisdiction.
	Off-sale Package Liquor	$ 500.00	First Class	
	Off-sale Package Liquor	$ 400.00	Second Class	
	Off-sale Package Liquor	$ 300.00	Third Class	
	On-sale Retailer Liquor	$1500.00	First Class	
	On-sale Retailer Liquor	$1200.00	Second Class	
	On-sale Retailer Liquor	$ 900.00	Third Class	
	On-sale Retailer Liquor (Sunday)	$ 200.00	All Classes	
	On-sale Retailer Liquor (Airport)	$ 250.00	All Classes	
	Off-sale Municipal Package	$ 500.00	All Classes	
	On-sale (wine)	$ 500.00	All Classes	
Alcohol Beverage Brand Registration Fee	SDCL 39-13-3	1st Label	2nd Label	
		$ 25.00	$ 10.00	Malt and Cereal Beverages and Wines
		$ 50.00	$ 15.00	Alcoholic Cordials, Liqueurs, Cocktails, etc.
		$100.00	$ 25.00	Distilled Spirits, Whiskeys, Gin, Rum, Brandy, Vodka, etc.
				Imposed on all brand labels requested to be registered and offered for sale by distillers, manufacturers, vintners and breweries importing products into the state.

TABLE I - 2
Disposition of Revenues Generated by Taxes Administered by the Department of Revenue

TAX	DISPOSITION OF TAX REVENUES
Retail Sales and Service Tax Use Tax Contractors' Use Tax	All revenues from sales and use taxes are deposited into the state general fund.
Uniform Municipal Sales and Use Taxes	The municipal sales tax and use revenues are returned to those cities with sales and use taxes. A percentage is retained as an administrative charge and deposited into the state general fund.
Reservation Sales and Use Taxes	Revenues from the reservation sales and use taxes are credited to the reservations on a pro-rata basis based on the percentage of Indian-owned business and population ratios on the reservations. The state retains a pro-rata percentage of the reservation sales and use tax based on the percentage of non-Indian-owned businesses and population ratios on the reservations. Also one percent of the revenues credited to the reservations are retained by the state as an administrative charge. The revenues retained by the state are deposited into the state general fund. The remaining revenues are then distributed to the tribal governments.
Contractors' Excise Tax	All revenues from contractors' excise tax are deposited into the state general fund.
Municipal Contractors' Excise Tax	Same as Uniform Municipal Sales and Use Tax
Motor Vehicle Fuel Tax Use Fuel Tax	The revenues generated by the motor vehicle fuel tax & use fuel tax are first deposited into the Motor Fuel tax fund. The State Treasurer then transfers, an amount determined by the formula specified in SDCL 10-47-60.1 to the snowmobile trail fund, an amount equal to the aviation fuel tax revenue to the Aeronautic Commission, an amount sufficient to cover non-highway users refunds into the non-highway users fund, and an amount equal to the administrative costs into the general fund. After the transfers to the Aeronautic Commission and non-highway users fund are made, the State Treasurer then transfers 0.4% of the amount remaining in the Motor Fuel tax fund to the Division of Forestry and Parks. After the transfer to the Division of Forestry and Parks is made, the State Treasurer transfers 7/8 of the amount remaining into the State Highway Fund and 1/8 of the remaining amount into the County Highway and Bridge Fund.

TABLE I - 2

Disposition of Revenues Generated by Taxes Administered by the Department of Revenue

TAX	DISPOSITION OF TAX REVENUES
Energy Minerals Severance Tax	The revenue generated by this severance tax is split between the state general fund and various county trust and agency accounts. One-half (½) of the revenue collected pursuant to this tax is returned to the county in which the energy minerals were extracted or severed. The remaining one-half (½) of the revenue is deposited in the state general fund. If the energy development fund has a balance of less than $100,000 then one-sixth (1/6) of the revenue is deposited in that fund until the balance reaches $100,000.
Conservation Tax	The revenue collected pursuant to this tax is deposited into the state general fund.
Inheritance Tax	Ninety percent (90%) of all inheritance tax revenues are retained in the state general fund while the remaining ten percent (10%) is remitted to the appropriate counties having jurisdiction over the probate of the estate.
Cigarette Excise Tax Cigarette License Fee	The revenues from the cigarette excise tax and cigarette license fee are deposited into the state general fund.
Reservation Cigarette Excise Tax	Revenue from the reservation cigarette excise tax is credited to the reservation on a pro-rata basis based on the percentage of Indian population on the reservations. The state retains a pro-rata percentage of the reservation cigarette excise tax based on the percentage of non-Indian population on the reservation. Also one percent of the revenue credited to the reservations is retained by the state as an administrative charge. The revenue retained by the state is deposited into the state general fund. The remaining revenue is then distributed to the tribal governments.
Bank Franchise Tax	The State Treasurer deposits twenty-six and two-thirds percent of the revenue from the bank franchise tax into the state general fund. The State Treasurer remits the remaining seventy-three and one-third percent to the county where the bank or financial institution paying the tax is located. An exception exists regarding banks organized pursuant to SDCL 51-16-40 to 51-16-44, inclusive. Ninety-five percent (95%) of the revenue derived from these taxpayers is deposited into the general fund and five percent (5%) to the county where the bank is located.
Ore Tax	Revenue from the ore tax is deposited into the state general fund.
Coin Operated Laundromat License Fee	The revenues collected from the coin operated laundromat fee are deposited into the state general fund.
Low-Point Beer Occupational Tax	The revenues collected pursuant to this tax are deposited into the state general fund.

TABLE I - 2
Disposition of Revenues Generated by Taxes Administered by the Department of Revenue

TAX	DISPOSITION OF TAX REVENUES
High-Point Beer Occupational Tax; Distilled Spirits Occupational Tax; Light Wines and Diluted Beverage Tax; Other Wines and Diluted Beverage Tax	The State Treasurer remits thirty percent of the revenues from the high-point beer and distilled spirits occupational taxes and wines and diluted beverage taxes to the municipalities. The remaining seventy percent of the revenues is deposited into the state general fund.
High-Point Beer P.T.R. Tax Distilled Spirits and Liquor P.T.R. Tax	The revenues from the high-point beer and distilled spirits and liquor taxes are deposited into the alcoholism prevention, treatment and rehabilitation fund, which is administered by the Division of Alcoholism.
Low-Point Beer License Fee	Fifty percent of the revenue from the low-point beer license fee is retained at the local level. The remaining fifty percent of the revenue is deposited into the general fund.
Liquor License Fee (Other than retail)	The revenue from the liquor license fee is disposed of in the same manner as the revenues from high-point beer and distilled spirits and liquor taxes and wines and diluted beverage taxes.
Retail Liquor License Fee	The revenue from the retail liquor license fee is retained by the local unit of government approving the licenses.
Alcohol Beverage Brand Registration Fee	The revenue from the alcohol brand registration fee is deposited into the state general fund.
Alcoholic Beverage 2% Purchase Price Tax	The revenues generated by the alcoholic beverage 2% purchase price tax are deposited into the state general fund.
Trading Stamp License Fee	The revenues collected from the trading stamp license fee are deposited into the state general fund.
Private Carline Railway Express	The revenues generated by the private carline and railway express taxes are deposited into the state general fund.
Centrally Assessed Properties	All property tax revenue is collected locally.

TABLE I-3
South Dakota Department of Revenue Statement of Receipts

	FY 81	% Increase (Decrease) Over Previous Year	FY 82	% Increase (Decrease) Over Previous Year	FY 83	% Increase (Decrease) Over Previous Year	FY 84	% Increase (Decrease) Over Previous Year
Sales and Use Taxes – State[a]	$158,022,883.18	7.37	$178,687,254.48	13.08	$173,552,550.25	(2.87)	$197,060,053.14	15.54
Sales and Use Taxes – Cities & Reservations	24,213,430.52	11.26	26,345,007.72	8.80	28,935,699.39	9.83	37,498,670.37	29.59
Sales Tax – Special (Railroad)	27,338,622.36	–	–	–	–	–	–	–
Cigarette Tax – State	10,554,322.90	0.12	11,046,067.47	4.66	10,634,413.02	(3.73)	10,508,241.10	(1.91)
Cigarette Tax @ Reservations	128,288.56	(22.11)	121,561.43	(5.24)	233,394.08	92.00	153,566.02	(34.20)
Cigarette License Fee	7,427.50	(13.18)	9,375.00	26.22	9,307.50	(0.72)	8,777.50	(5.70)
Aviation Fuel Tax	407,248.94	(16.88)	378,284.35	(7.11)	448,917.42	18.67	453,596.83	1.04
Motor Fuel Dealers Tax	46,747,280.95	17.72	49,172,071.45	5.19	47,743,779.18	(2.90)	45,716,145.69	(4.25)
Special Fuel Users Tax	590,590.06	24.46	496,684.23	(15.90)	568,138.06	14.39	1,439,224.32	153.32
Special Fuel Dealers Tax	6,860,586.72	30.24	8,386,766.27	22.25	8,898,668.52	6.10	9,046,366.86	1.66
Interstate Fuel Users Tax	2,232,063.50	40.78	2,495,473.32	11.80	2,399,658.74	(3.84)	11,608.86	b/
Motor Fuel License Tax	2.00	(84.62)	–	–	–	–	–	–
LPG/CNG Use Permit Fees	–	–	–	–	51,080.00	–	425,848.45	733.69
Liquor License Fee	44,165.00	12.48	44,725.00	1.27	39,915.00	(10.75)	40,085.00	0.43
Malt Beverage (3.2) Beer License Fee	80,345.50	(0.31)	75,142.50	(6.48)	179,917.50	139.44	199,160.00	10.70
Preventive Treatment & Rehabilitation High Point Beer Tax	281,695.66	3.18	280,662.06	(0.37)	300,111.59	6.93	311,078.32	3.65
Preventive Treatment & Rehabilitation Liquor Tax	204,024.02	1.05	194,850.89	(4.50)	186,340.51	(4.37)	186,254.30	(0.05)
Alcohol Beverage Brand Registration Fee	65,905.00	(2.28)	61,305.00	(6.98)	62,060.00	1.23	63,430.00	2.21
Low Point Beer Tax	721,589.32	4.38	828,902.24	14.87	898,356.49	8.38	865,540.39	(3.65)
High Point Beer Tax	2,316,615.99	3.20	2,312,353.23	(0.18)	2,466,841.20	6.68	2,553,715.06	3.52
Liquor Tax	4,337,938.05	0.77	5,116,996.71	17.96	5,306,937.22	3.71	5,287,179.49	(0.37)
Alcoholic Beverages 2% Purchase Price Tax	541,741.57	7.07	544,582.51	0.52	520,339.58	(4.45)	517,221.83	(0.60)
Bank Franchise Tax	3,524,763.87	7.04	3,876,446.90	9.98	7,309,937.38	88.57	19,332,825.83	164.47
Inheritance Tax	7,249,500.22	(0.18)	8,135,969.74	12.23	8,821,933.51	8.43	11,304,336.21	28.14
Ore Tax	4,809,349.67	142.10	8,440,419.99	75.50	4,823,012.39	(42.86)	7,353,723.84	52.47
Severance Tax	1,270,099.13	66.23	1,718,230.25	35.28	1,706,982.30	(0.65)	1,557,224.16	(8.77)
Conservation Tax	–	–	–	–	–	–	64,267.00	–
Coin Laundry License Fee	47,036.00	(13.43)	50,795.00	7.99	50,046.90	(1.47)	83,049.48	65.94
Trading Stamp License Fee	200.00	0.00	250.00	25.00	150.00	(40.00)	150.00	0.00
Private Carline Tax	46,341.02	(42.65)	43,663.03	(5.78)	49,311.74	12.94	49,553.71	0.49
Medicaid County Contributions	–	–	–	–	–	–	864,415.60	–
Unified Judicial System	–	–	–	–	–	–	3,941,721.51	–
TOTAL	$302,644,057.21	21.53	$308,863,840.77	2.06	$306,197,799.47	(0.86)	$356,897,030.87	16.56

a/ Includes contractor's excise tax.

b/ Program transferred to the Department of Public Safety 7/84

SECTION II: DIVISION OF DEPARTMENTAL SERVICES

The Division of Departmental Services was established by the Secretary of Revenue under the authority of SDCL 10-1-16. The Division of Departmental Services exists to serve the Secretary of Revenue and the five tax collecting and assessing Divisions within the Department of Revenue.

1. Legal services include conducting administrative hearings, providing legal advice to the Department, assistance in the drafting of proposed legislation, and handling court litigation that involves the Department.
2. Operation services include the recording and depositing of all incoming tax revenue, maintenance of computer files, and the accounting of all the physical assets of the Department.
3. Financial services include development of budgetary data, recording of Department financial transactions, and general insurance of fiscal responsibility with the Department.
4. Research services include development and review of statistical data, and research involving legislation and regulations.
5. Internal audit services include auditing of Department programs and operations and recommendation of various improvements resulting from internal audits.

SECTION III: DIVISION OF AUDITS

SDCL 10-1-16 provides the authority for audits as a division within the Department of Revenue. Management of the Division is vested in the Director who is under the supervision of the Secretary of Revenue.

The purpose of the Division is to secure and maintain better control over payment of various taxes to the Department. It is primarily responsible, through audit verification of taxpayer records, for all revenues received by the Department according to the various laws, rules, and regulations of the state. The Division consistantly strives to increase the percent of businesses audited as well as maintaining a highly trained professional staff.

During FY 84 the Division completed 642 audits for an assessment of $2,916,074 (623 sales/use and contractors' excise tax audits for an assessment of $2,868,579 and 19 severance and franchise tax audits for an assessment of $47,495).

SECTION IV: DIVISION OF SALES AND USE TAX

The Division of Sales and Use tax administers and collects the taxes levied by SDCL 10-45, 10-46, 10-46A, and authorized by 10-52. SDCL 10-45 imposes a tax of four percent upon the gross receipts from all sales of tangible personal property and services. SDCL 10-46 imposes a tax of four percent of the value of any tangible personal property or services used, stored, rendered or otherwise consumed in South Dakota, provided the tax levied by SDCL 10-45 has not been paid. SDCL 10-46A imposes a 1½% contractors' excise tax on the gross receipts of prime and subcontractors on realty improvement contracts. Effective May 1, 1984, the contractors' excise tax was changed to impose a 2% tax on the gross receipts of persons engaging in realty improvement contracts as a prime contractor. SDCL 10-46A authorizes municipalities to impose a ½% contractors' excise tax which is administered by the Division, provided that the city does not impose a non-ad valorem tax provided for in SDCL 10-52. SDCL 10-52 authorized municipalities to levy a sales tax, which is administered and collected by the Division.

Management of the Division is vested in the Director, who is under the supervision of the Secretary of Revenue. In addition to the primary responsibilities of administration, collection, and reporting of state and city sales and use tax, the Division also licenses all retailers, collects delinquent accounts and assists taxpayers in all areas of sales and use tax. At this writing the Division has 37,000 sales, use and excise tax licenses on file.

TABLE IV – 1
Sales and Use Tax Collections Remitted to Municipalities and Indian Tribes

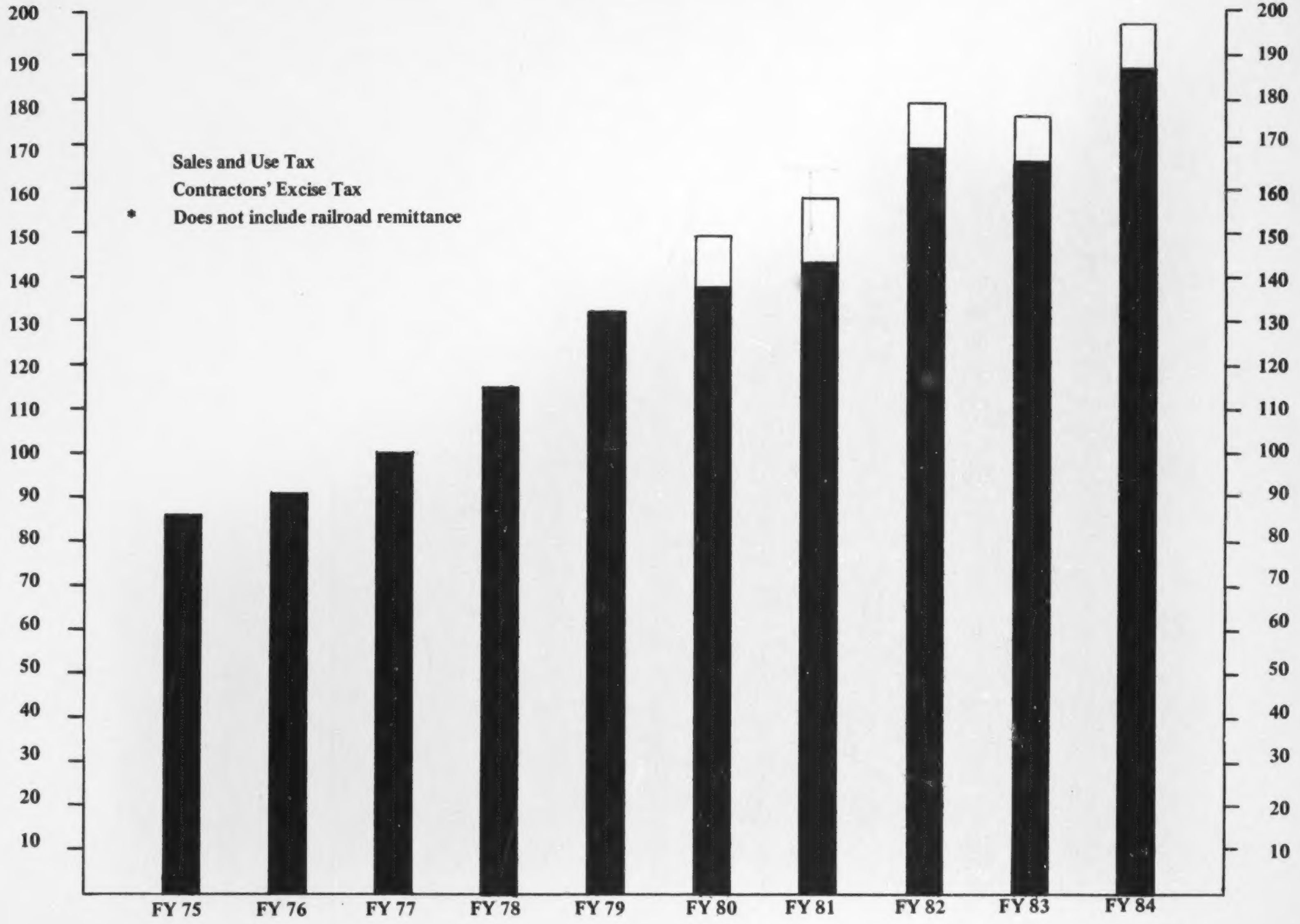
City or Tribe	Rate(s)	Adopted	FY 83 Remittance	FY 84 Remittance	% Increase (Decrease)
Aberdeen	1%, 1½%, 2½%*	4-71	$1,933,582.17	$3,012,117.15	55.78
Belle Fourche	1%	2-78	333,549.94	379,770.77	13.86
Beresford	1%	7-77	117,003.08	130,979.32	11.95
Box Elder	1%	1-83	8,929.41	54,863.04	514.41
Brandon	1%	4-77	65,600.23	86,526.72	31.90
Britton	1%	1-84	– – –	26,291.31	– –
Brookings	1%	1-82	963,641.05	1,121,181.06	16.35
Canistota	1%, 2%	7-79	22,004.30	28,989.67	31.75
Canton	1%	4-77	131,208.97	145,070.78	10.56
Centerville	1%	7-79	37,243.98	41,600.16	11.70
Central City	1%	7-75	7,674.89	8,746.80	13.97
Chamberlain	1%, 2%	4-79	184,715.21	210,179.62	13.79
Chancellor	1%	1-84	– – –	2,373.02	– –
Cheyenne Sioux Tribe	4%	6-76	580,361.44	510,776.97	(11.99)
Clear Lake	1%	7-78	66,091.31	82,739.58	25.19
Custer	2%	7-77	356,150.32	392,256.67	10.14
Deadwood	1%, 2%	4-70	217,410.31	256,854.73	18.14
Dell Rapids	1%	7-79	100,968.30	111,303.09	10.24
DeSmet	1%	1-79	75,505.81	85,817.65	13.66
Edgemont	1%	4-74	69,766.75	70,180.57	0.59
Egan	½%	7-79	315.71	100.23	(68.25)
Elk Point	1%	7-79	1,963.52	2,533.07	29.01
Emery	1%	7-79	200.97	2,093.48	941.69
Flandreau	1%	7-81	101,085.41	119,985.12	18.70
Fort Pierre	1%	10-78	114,079.30	125,228.28	9.77
Garretson	1%	3-84	– – –	3,607.25	– –
Groton	1%	1-79	55,255.38	67,026.99	21.30
Harrisburg	1%	7-82	8,313.43	15,241.90	83.34
Hartford	1%	1-78	28,271.58	25,494.90	(9.82)
Hermosa	1%	3-84	– – –	849.34	– –
Highmore	1%	10-79	66,505.39	76,421.71	14.91
Hill City	1%, 2%	7-77	34,674.55	51,581.67	48.76
Hosmer	1%	7-82	13,469.77	18,849.12	39.94
Hot Springs	1%, 1½%, ½%	11-71	222,738.48	289,600.64	30.02
Humboldt	1%	7-82	9,612.57	16,285.04	69.41
Hurley	1%	7-82	13,390.64	18,168.68	35.68
Huron	1%	10-72	889,627.80	1,033,017.55	16.12
Ipswich	1%	7-77	53,944.88	59,921.76	11.08
Iroquois	1%	7-81	9,562.90	11,024.37	15.28
Kadoka	1%	1-77	53,815.51	61,849.78	14.93
Kennebec	1%	7-78	21,020.87	23,408.05	11.36
Keystone	2%	7-72	100,860.70	121,630.30	20.59
Kimball	1%	1-81	42,461.54	45,159.99	6.36
Lake Preston	1%	1-81	37,722.05	40,565.17	7.54
Lead	1%	4-72	160,611.89	196,946.17	22.62
Lennox	1%	1-74	58,071.76	70,468.14	21.35
Madison	1%	4-72	350,433.62	403,455.39	15.13
Marion	1%	7-80	47,994.98	49,645.40	3.44
Martin	1%	7-80	82,289.48	105,417.66	28.11
Midland	1%	7-83	– – –	12,343.66	– –
Mission	1%	11-83	– – –	32,809.85	– –
Mitchell	1%	1-77	928,131.46	1,130,438.65	21.80
Monroe	1%	1-81	2,628.96	3,447.73	31.14
Murdo	1%	1-78	65,812.05	71,929.55	9.30
Newell	1%	7-78	27,039.73	30,068.91	11.20

TABLE IV – 1
Sales and Use Tax Collections Remitted to Municipalities and Indian Tribes

City or Tribe	Rate(s)	Adopted	FY 83 Remittance	FY 84 Remittance	% Increase (Decrease)
Oacoma	1%	4-82	48,152.30	55,903.51	16.10
Oglala Sioux Tribe	4%	12-70	222,976.28	253,723.17	13.79
Parker	1%	7-83	– – –	28,798.54	– –
Parkston	1%	10-79	2,542.56	2,712.28	6.68
Philip	1%	4-76	103,875.45	121,413.16	16.88
Pierre	2%, 1%, 3%	1-77	886,636.22	1,138,410.49	28.40
Presho	1%	7-78	38,680.27	46,617.48	20.52
Rapid City	2%, 1½%	5-72	6,121,385.32	8,109,764.73	32.48
Redfield	1%	1-81	189,234.21	213,057.22	12.59
Roscoe	1%	1-79	23,122.06	25,567.07	10.57
Rosebud Sioux Tribe	4%	1-78	406,147.97	375,545.82	7.53
Salem	1%	7-83	– – –	65,009.92	– –
Scotland	1%	7-82	34,590.00	49,750.55	43.83
Sioux Falls	2%, 1%	1-74	7,938,810.13	10,757,960.84	35.51
Sisseton	1%	7-78	168,002.57	192,276.67	14.45
Spearfish	1%	10-71	443,618.17	535,142.41	20.63
Sturgis	1%, 2%	11-71	315,490.61	378,833.34	20.08
Tea	1%	7-82	13,618.82	20,994.13	54.16
Vermillion	1%	7-80	387,250.24	446,993.79	15.43
Viborg	1%	4-80	33,345.57	37,519.47	12.52
Wakonda	1%	1-82	12,265.24	13,525.43	10.24
Wall	1%	10-71	115,405.90	128,075.06	10.98
Watertown	1%, 2%	1-78	1,260,622.85	1,584,580.88	25.70
Waubay	1%	1-81	26,073.42	25,369.73	(2.70)
Webster	1%	7-81	156,968.11	174,092.09	10.91
Wessington Springs	1%	7-78	66,220.66	74,725.88	12.84
White River	1%	7-78	20,803.03	27,042.90	30.00
Whitewood	1%	7-76	17,069.47	20,088.60	17.69
Winner	1%	1-80	275,894.14	314,428.82	13.97
Woonsocket	1%	7-79	33,428.35	40,335.85	20.66
Worthing	1%	1-84	– – –	791.33	– –
Yankton	1%	7-79	998,990.37	1,144,385.03	14.55
TOTAL			$29,234,534.64	$37,498,670.37	28.27

NOTE The above figures do not offer a valid comparison of economic activity among the various cities because of differing tax rates and tax bases. For further information, contact the city auditor or the Department of Revenue.

FIGURE IV – 1
Sales and Use Tax Collection
(millions of dollars)



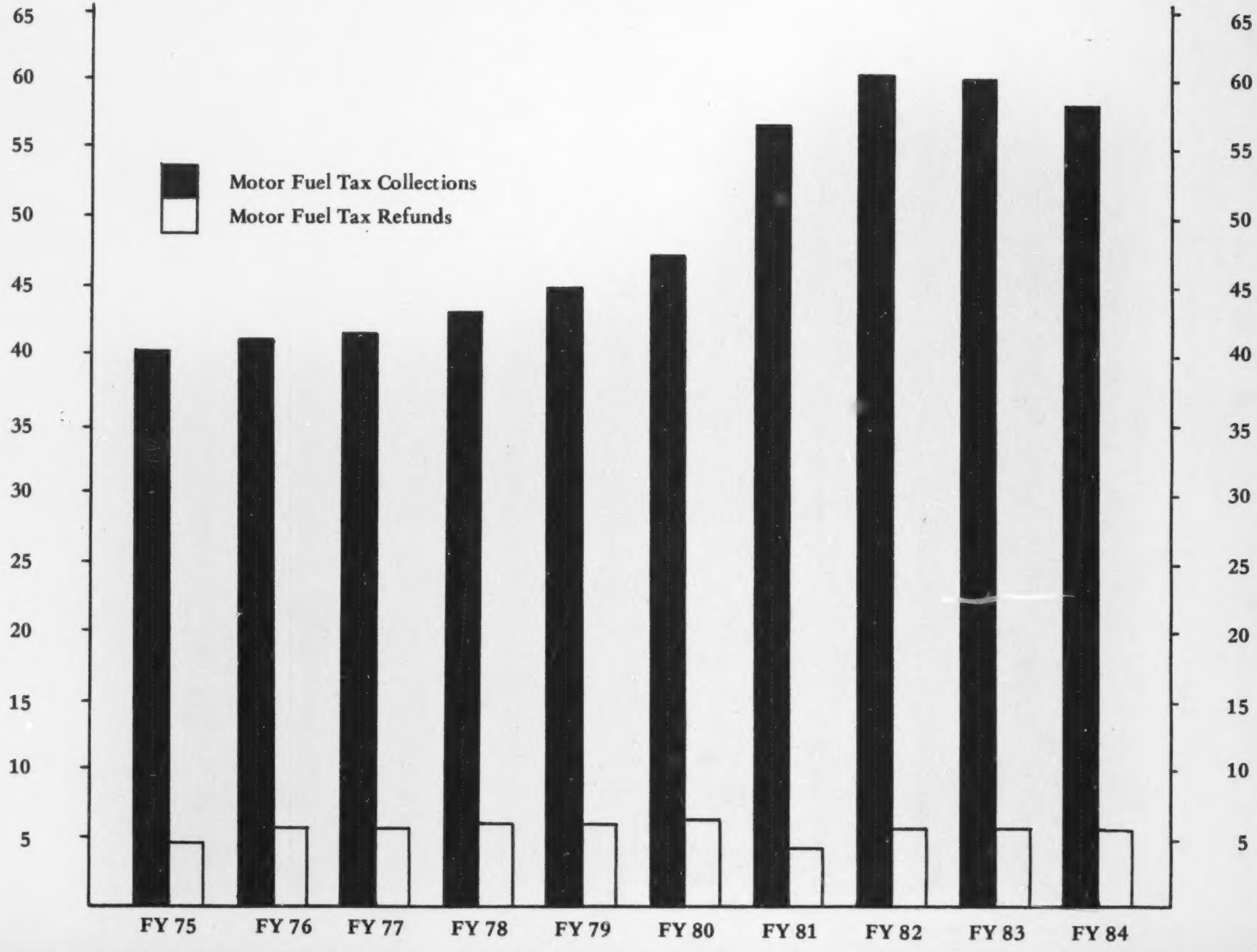
SECTION V: DIVISION OF MOTOR FUEL TAX

The Division of Motor Fuel Tax operates under SDCL Chapters 10-47 and 10-48 and is responsible for the collection of fuel taxes on motor and special fuels. In addition, the Division is responsible for the complete and comprehensive accounting for and auditing of all revenue derived under these chapters.

The Division maintains jurisdiction over the licensing and bonding of motor and special fuel dealers and special fuel users who are controlled under the above statues. Currently this includes more than 1800 licensees who deal in gasoline, gasohol, diesel fuel, heating fuels, and aviation fuels. Licensees are required to submit monthly reports and tax remittances which are checked for accuracy and then deposited into the proper motor fuel tax funds.

The Motor Fuel Tax Refund section processed 22,094 refund claims during FY 84 and approved payment of $4,820,460.00 in refunds to claimants. The average refund claim amounted to $218.18 and accounted for 12.0% of the total gasoline tax collected during FY 84 which totaled $40,200,575.00.

FIGURE V – 1
Motor Fuel Tax Collections and Refunds
(millions of dollars)



The State Treasurer, during the months of July, October, January, and April, apportions one-eighth of the motor fuel tax fund to the various county highway and bridge funds, pro-rata, according to the mileages of rural and star mail routes, vehicle registration and assessed valuation of all real and personal property of the various counties.

TABLE V - 1
Motor Fuel Tax Fund Distribution by County Highway and Bridge Funds
Fiscal Year 1984

County	Amount	County	Amount
Aurora	$ 55,765.97	Jackson	$ 37,439.88
Beadle	162,131.74	Jerauld	37,187.28
Bennett	33,654.87	Jones	30,621.20
Bon Homme	76,068.13	Kingsbury	85,905.99
Brookings	167,642.10	Lake	97,236.35
Brown	274,284.96	Lawrence	118,319.29
Brule	57,984.93	Lincoln	136,035.80
Buffalo	12,128.69	Lyman	56,915.16
Butte	70,755.79	McCook	79,393.28
Campbell	39,927.66	McPherson	68,560.43
Charles Mix	96,409.29	Marshall	64,263.73
Clark	76,267.69	Meade	121,881.51
Clay	88,142.97	Mellette	32,632.76
Codington	171,311.28	Miner	57,592.46
Corson	49,162.25	Minnehaha	622,990.88
Custer	53,130.78	Moody	76,411.42
Davison	136,526.33	Pennington	397,045.98
Day	93,669.73	Perkins	86,967.29
Deuel	66,772.48	Potter	49,347.32
Dewey	32,094.67	Roberts	106,178.27
Douglas	48,820.21	Sanborn	50,081.98
Edmunds	79,577.67	Shannon	21,491.16
Fall River	62,327.57	Spink	118,719.50
Faulk	54,570.94	Stanley	37,127.58
Grant	105,202.52	Sully	48,244.68
Gregory	72,798.51	Todd	26,836.18
Haakon	43,010.68	Tripp	92,532.25
Hamlin	62,953.99	Turner	106,387.37
Hand	74,384.74	Union	107,919.02
Hanson	45,619.66	Walworth	66,728.36
Harding	46,559.75	Yankton	144,808.68
Hughes	99,364.10	Ziebach	20,801.52
Hutchinson	108,374.08		
Hyde	30,629.21	Total Distribution	$ 5,952,630.50

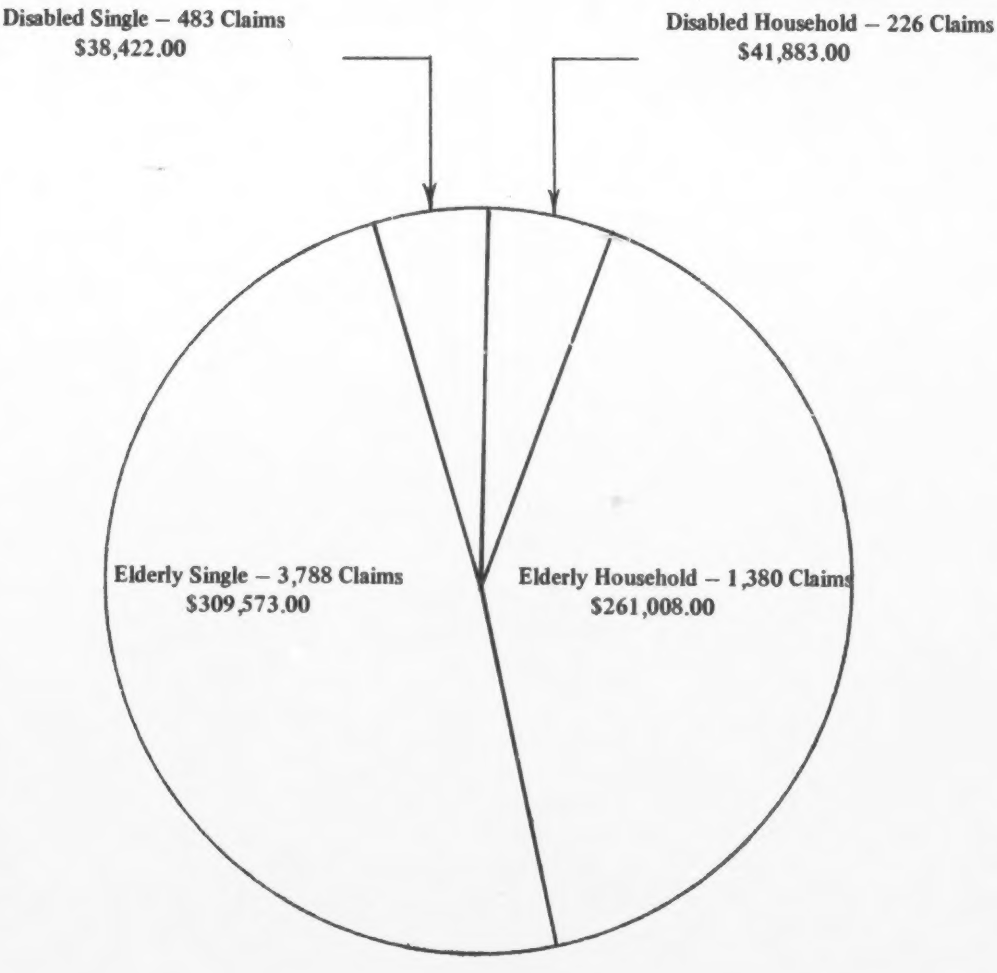
Source: Treasurer, State of South Dakota

SECTION VI: DIVISION OF SPECIAL TAXES

The Division of Special Taxes has the responsibility of administration of the following taxes, fees, or programs: cigarette excise tax; cigarette license fee; reservation cigarette excise tax; inheritance tax; bank franchise tax; ore tax; energy mineral severance tax; coin operated laundromat license fee; beer, wine and distilled spirits taxes; beer and liquor license fee; alcohol beverage brand registration fee; a sales tax refund program and a property tax refund program.

Sales or property tax refunds are granted to low-income senior citizens or disabled individuals based on income and size of household. The sales tax refund for individuals from single-member households ranges from $110.00 for income levels below $2,750 to $46.00 from income levels below $4,625. The sales tax refund for individuals from multiple-member households ranges from $220 for income levels below $5,500 to $74.00 for income levels below $7,375. The property tax refund for individuals from single-member households ranges from 35% of property taxes due or paid for income levels below $2,750 to 19% of property taxes due or paid for income levels below $4,625. The property tax refund for individuals from multiple-member households ranges from 55% of property taxes paid or due for income levels below $5,500 to 25% of property taxes paid or due for income levels below $7,365.

FIGURE VI – 1
Sales and Property Tax Refunds for the Elderly and Disabled



1984 Total Refunds $650,886.00

TABLE VI–1

Sales and Property Tax Refunds for the Elderly and Disabled by County
Fiscal Year 1984

County	Number of Claims Receiving Refunds	Amount Refunded
Aurora	30	3,454.00
Beadle	210	20,029.00
Bennett	37	4,663.00
Bon Homme	109	13,289.00
Brookings	124	15,478.00
Brown	318	37,890.00
Brule	63	7,371.00
Buffalo	4	587.00
Butte	72	6,974.00
Campbell	35	3,998.00
Charles Mix	142	14,893.00
Clark	62	6,549.00
Clay	54	5,890.00
Codington	193	18,912.00
Corson	23	2,856.00
Custer	46	5,453.00
Davison	215	21,139.00
Day	138	17,010.00
Deuel	98	12,653.00
Dewey	48	6,244.00
Douglas	54	6,569.00
Edmunds	88	10,357.00
Fall River	78	8,038.00
Shannon	169	20,044.00
Faulk	28	2,329.00
Grant	107	11,801.00
Gregory	100	10,889.00
Haakon	9	922.00
Hamlin	71	7,760.00
Hand	51	4,963.00
Hanson	29	2,708.00
Harding	6	791.00
Hughes	68	6,562.00
Hutchinson	91	11,590.00
Hyde	26	2,874.00
Jackson	22	2,523.00
Jerauld	56	5,666.00
Jones	13	1,224.00
Kingsbury	82	8,465.00
Lake	105	11,245.00
Lawrence	99	10,910.00
Lincoln	117	13,394.00
Lyman	28	3,062.00
McCook	59	6,519.00
McPherson	84	9,523.00
Marshall	85	9,095.00
Meade	69	7,234.00
Mellette	19	2,390.00
Miner	50	5,826.00
Minnehaha	645	73,564.00
Moody	71	7,429.00
Pennington	357	38,440.00
Perkins	50	5,591.00
Potter	35	4,040.00
Roberts	182	20,866.00
Sanborn	26	2,950.00
Spink	93	8,494.00
Stanley	13	1,995.00
Sully	5	496.00
Tripp	76	8,978.00
Todd	55	6,673.00
Turner	87	10,308.00
Union	106	10,236.00
Walworth	74	7,951.00
Yankton	96	9,808.00
Ziebach	22	2,462.00
TOTAL	5,877	$650,886.00

SECTION VII: DIVISION OF SPECIAL TAXES – PROPERTY TAXES

SDCL 10-1-15 through 10-1-40, inclusive, enumerate various duties of the Secretary of Revenue relative to the fair and equitable administration of the property tax. To assist the Secretary of Revenue in those duties, under authority of SDCL 10-1-16, the Division of Property Tax was established.

The main duties of the Division are to provide assistance to local governments in administration of property taxes and to help insure that all assessments of property are fair and equitable and in compliance with the laws of South Dakota. The Division assists local governments by working with the directors of equalization and city assessors, providing field assistance in reappraisals of one or more classes of property, assisting in the appraisals of special properties, and providing data for the assessment of agricultural land based on its productive capacity. The Division helps to insure fair and equitable assessment of property by compiling and monitoring sales ratio data and training and certification of assessing officials throughout the state.

The Division monitors and checks local budget requests based on property tax revenue, and mill levy limitations. The Division also has the responsibility of assessing all railroad and utility property in the state.

The following is a brief step by step synopsis of the way in which property taxes (with the exception of centrally assessed properties) in South Dakota are determined.

Step A. The full and true value of all property in the state is determined by assessment on January 1.

Step B. Early in May each county Board of Equalization sets a percentage which will be the percent that taxable value will be of full and true value, not to exceed 60 percent. At that time the total taxable value in each taxing jurisdiction within the county will be determined.

Step C. The various taxing jurisdictions (county, school district, city, etc.) within the county submit their budgets to the county auditor. This is generally to be done by October.

Step D. Mill levies (within statutory limits) for each taxing jurisdiction are determined by dividing the budget by the taxable value within the taxing jurisdiction and multiplying the result by 1,000. For example if the full and true value of all property within a city is $10,000,000 and the County Board of Equalization determines that 40% of full and true value ($4,000,000) will be taxable value, and the city has a budget of $100,000, the mill levy is computed as follows:

taxable value = 40% x full and true value
taxable value = 40% x ($10,000,000) = $4,000,000
mill levy = (budget divided by taxable value) x 1000
mill levy = ($100,000 divided by $4,000,000) x 1000 = 25.00 mills

Step E. One mill is equal to 1/10 of a cent or 1/1000 of a dollar. Thus from the example in step D, city taxes are $2.50 per $100 of taxable value. For example, if a person has property with a full and true value of $30,000 his city taxes would be computed as follows:

taxable value - 40% x full and true value
taxable value = 40% x $30,000 = $12,000
taxes = taxable value x (mill levy divided by 1000)
taxes = $12,000 x 25/1000 = $300

Step F. Taxes are due on January 1, of the year following the assessment. One-half of the taxes must be paid by May 1 of the year following the assessment and the remaining half must be paid by November 1, of the year following the assessment. All property taxes are paid to the county treasurer.

EXPLANATION OF THE 1984 STATISTICS BY COUNTY
1984 TAXES PAYABLE IN 1985 ARE BASED ON THE 1984 VALUATION

SCHOOLS

1. Ag and non ag mill levies apply only to "general fund for school districts".
   Apply the ag levy against the ag valuation and the non ag levy against non ag valuation.
   * These levies include General Fund plus Capital Outlay and Special Education if a levy has been made for these. Due to differences in Adjustment and Bond levies for overlapping school districts, these have not always been included in the stated levies. (If the levy for bond is uniform over the whole school district, then it has been included.)
2. Taxes are the total for both ag and non ag amounts and also includes taxes for any district with a bond or adjustment levy.

* Designates an overlap school district and taxable valuation has been adjusted for school purposes only.

CITIES AND TOWNS

This levy and tax is the total amount for city use only.

TOWNSHIPS

This valuation and tax is the total of all organized townships in the county. (There are eight counties that do not have any organized townships.)

COUNTY

This levy and tax is the total amount for county use only.

SECONDARY ROAD

This is applicable to unorganized townships only.

SUBDISTRICTS OF SOUTH DAKOTA CONSERVANCY DISTRICT

This is a special tax levied and used by the Subdistrict Conservancy Districts only. (Not all counties or part of counties participate.)

TELEPHONE OUTSIDE CORPORATE LIMITS

This carries a special levy and the tax from this goes into County General Fund. This is a tax paid by telephone companies.

SPECIAL ASSESSMENTS

Includes assessments such as sidewalks, curb and gutter, weed mowing, etc.

MOBILE HOMES

This valuation and tax is not included in the above figures, but the tax is apportioned as other taxes and considered as Other Revenue when setting up the budget.

To determine a total mill levy for any given district, you will need to add the ag and/or non ag levy for schools, city, county and any special levy that might apply to that area. In most instances, there will be an ag and non ag levy.

TABLE VII – 1
SUMMARIZATION OF VALUATIONS AND AMOUNT OF TAXES PAYABLE IN 1984 FOR PRINCIPLE CLASSIFICATIONS OF PROPERTY

REAL	TAXABLE VALUATION	TAXES LEVIED
Lands – – Ag (1)	2,756,068,487	101,247,495.02
Lands – – NA (2)	437,280,497	20,951,519.17
Lots – – AG (3)	19,550,328	814,944.12
Lots – – NA (4)	2,483,850,509	159,059,386.06
Sub Total	5,696,749,821	282,073,344.37
RAILROAD	9,214,248	480,555.16
TELEGRAPH	230,378	14,617.71
ELECTRIC LIGHT, POWER, ETC.	258,583,125	12,871,511.82
TELEPHONE (Within)	95,802,943	6,325,861.70
Sub Total	6,060,580,515	301,765,890.76
* TELEPHONE (Without)	38,565,003	1,604,460.73
SPECIAL ASSESSMENTS	– – – –	2,923,982.88
GRAND TOTAL	6,099,145,518	306,294,334.37

SOURCE; The above figures were taken from the 1983 Recapitulation of the Tax List.

* This item is subject to a special levy, and is a direct post to County General.

The above valuations do not include any additional value due to the amending of 10-12-31.1 and 10-11-25, but the amount of additional taxes is included in the above figures for taxes levied.

TABLE VII – 2
LOCAL GOVERNMENT AD VALOREM TAX DOLLAR DISTRIBUTION

	Taxes levied in 1983 payable in 1984	Portion to each Entity out of $100
COUNTY (Includes Library, Secondary Road, Fire Fighting Purposes, Telephone Outside – General Fund)	$69,589,994.49	22.72
CITIES AND TOWNS	42,147,314.24	13.76
SCHOOLS	183,914,156.39	60.05
TOWNSHIPS	6,256,234.00	2.04
CONSERVANCY SUBDISTRICTS	932,727.37	0.30
* OTHER SPECIAL DISTRICTS	3,451,483.19	1.13
TOTAL	$306,291,909.68	100.00%

* Includes such districts as: Fire, Railroad Authority, Sanitary Sewer, Paving, etc.

STATE SUMMARY
...................................COUNTY

REAL ESTATE CLASSIFICATIONS

		1983 Full & True Value (as certified to County)	1984 Full & True Value (as certified to County)
AG-A	Land classified as agricultural without corporate limits.	6,208,238,806	6,195,036,560
AG-A1	Improvements and structures on land classified as agricultural without corporate limits, less dwellings and automobile garages.	148,543,755	156,160,952
NA-A1	Dwellings and automobile garages on land classified as agricultural without corporate limits.	461,459,592	453,242,219
AG-AC	Land classified as agricultural without corporate limits, under commercial use.	97,075	117,711
NA-AC2	Improvements and structures on land classified as agricultural without corporate limits, under commercial use.	3,685,077	3,436,646
AG-C	Platted lots and acreages without corporate limits classified as agricultural.	21,656,676	25,799,854
AG-C1	Improvements and structures on platted lots and acreages classified as agricultural without corporate limits, less dwellings and automobile garages.	4,720,305	5,577,926
NA-C1	Dwellings and automobile garages on platted lots and acreages classified as agricultural without corporate limits.	26,398,441	48,395,128
AG-CC	Platted lots and acreages classified as agricultural without corporate limits improved or unimproved, under commercial use.	825,690	1,374,817
AG-CC2	Improvements and structures on platted lots and acreages classified as agricultural without corporate limits, under commercial use.	3,647,295	4,013,139
NA-C	Platted lots and acreages without corporate limits.	158,693,179	162,203,937
NA-C1	Improvements and structures on platted lots and acreages without corporate limits.	542,622,495	566,065,653
NA-CC	Platted lots and acreages without corporate limits improved or unimproved, under commercial use.	46,375,499	46,771,920
NA-CC2	Improvements and structures on platted lots and acreages without corporate limits, under commercial use.	132,847,408	137,775,247
AG-D	City or town lots and acreages classified as agricultural.	16,247,674	16,150,066
AG-D1	Agricultural improvements and structures less dwellings and automobile garages on city or town lots and acreages classified as agricultural.	1,868,004	1,835,109
NA-D1	Dwellings and automobile garages on city or town lots and acreages classified as agricultural.	3,039,596	4,211,827
AG-DC	City and town lots and acreages improved or unimproved classified as agricultural for commercial use.	284,394	298,031
AG-DC2	Improvements and structures classified as agricultural on city or town lots and acreages.	515,167	627,291
NA-D	Lots and acreages in city or town.	548,320,331	558,286,738
NA-D1	Improvements and structures on city or town lots and acreages.	2,922,351,153	2,971,577,339
NA-DC	City or town lots and acreages improved or unimproved, under commercial use.	314,907,835	321,697,449
NA-DC2	Improvements and structures on city or town lots and acreages under commercial use.	1,209,308,735	1,247,768,799
AG-LS1	Improvements and structures classified as agricultural within corporate limits on leased site land.	141,645	213,963
AG-LSO1	Improvements and structures classified as agricultural without corporate limits on leased site land.	1,196,584	1,781,896
AG-LS2	Improvements and structures classified as agricultural within corporate limits on leased site land under commercial use.	60,152	57,172
AG-LSO2	Improvements and structures classified as agricultural without corporate limits on leased site land, under commercial use.	400,909	279,960
NA-LS1	Improvements and structures within corporate limits on leased site land.	539,814	492,713
NA-LSO1	Improvements and structures without corporate limits on leased site land.	9,824,722	10,379,038
NA-LS2	Improvements and structures within corporate limits on leased site land under commercial use.	39,118,826	46,494,013
NA-LS02	Improvements and structures without corporate limits on leased site land under commercial use.	20,248,431	20,417,726
	TOTAL (less exemptions)	12,848,185,265	13,008,540,839
	EXEMPTIONS	264,143,719	268,721,939

UTILITIES BY CLASSIFICATION – Taxable Value

Railroads	**(SDCL 10-28)**	9,214,248	9,759,859
Electric Light, Power, Heating, Water, Gas and Pipe Line Co.	**(SDCL 10-35)**	258,583,125	276,347,265
Telephone (within)	**(SDCL 10-33)**	95,802,943	105,397,590
Telegraph	**(SDCL 10-34)**	230,378	252,494
Telephone (without)		38,565,003	44,571,857

County taxable percentage for 1983 . . . .

County taxable percentage for 1984 . . . .

TOWNSHIPS	Sch Dist	Taxable Value	Mill Levy	Taxes	SCHOOLS[1]	Sch Dist	TAXABLE VALUE		MILL LEVY		TAXES[2]
							Ag	Non-Ag	Ag	Non-Ag	
					TOTAL		2,785,175,801	3,287,444,533	X X X	X X X	183,914,156.39
					⁎ OVERLAP SCHOOL DISTRICT – TAXABLE VALUE ADJUSTED FOR SCHOOL PURPOSES ONLY						
					CITIES AND TOWNS						
					TOTAL		2,469,911,155		XXXXXXXXX		42,147,314.24
					SUBDIST. CONSERVANCY–TOTAL						932,727.37
					Rural Fire Protection Dist (34-31A-21)						291,794.60
					SPECIAL ASSESSMENTS & Railroad Authority						3,033,790.40
					COUNTY PURPOSES		XXXXXXXXXXXXXXXXXXX		XXXXXXXXXX		XXXXXXXXXX
					General		XXXXXXXXXXXXXXXXXXX				16,860,707.36
					Mentally Handicapped		XXXXXXXXXXXXXXXXXXX				707,549.52
					County Road		XXXXXXXXXXXXXXXXXXX				6,699,307.10
					County Bridge		XXXXXXXXXXXXXXXXXXX				3,047,149.75
					Salary		XXXXXXXXXXXXXXXXXXX				17,057,693.55
					Special Road & Bridge		XXXXXXXXXXXXXXXXXXX				6,771,369.83
					Snow Removal		XXXXXXXXXXXXXXXXXXX				1,921,147.59
					County Hiway & Bridge Res.		XXXXXXXXXXXXXXXXXXX				4,576,816.28
					Care of Poor		XXXXXXXXXXXXXXXXXXX				4,907,693.82
					Weed Control		XXXXXXXXXXXXXXXXXXX				470,434.08
					Fair		XXXXXXXXXXXXXXXXXXX				442,956.29
					Courthouse, Jail, Bldg., Etc.		XXXXXXXXXXXXXXXXXXX				738,921.32
					Bond Interest & Sinking		XXXXXXXXXXXXXXXXXXX				182,139.98
					Miscellaneous		XXXXXXXXXXXXXXXXXXX				1,113,097.11
					SUB–TOTAL						65,496,983.58
					Library						685,383.49
					Secondary Road						1,318,105.13
					Fire Fight. Purposes (34-31-3)						485,061.56
					Sanitary/Paving/Ambulance & Co. H. & Br. Res.						125,898.19
					Telephone (without) [General]						1,604,460.73
					COUNTY PURPOSES – TOTAL		XXXXXXXXXXXXXXXXXXX		XXXXXXXXXX		69,715,892.68
TOTAL		2,571,272,875		6,256,234.00	GRAND TOTAL OF TAXES FOR THE COUNTY (as taken from the 1983 Recap)						306,291,909.68

MOBILE HOMES

Number	23,538
Full & True Value	122,790,816
Taxable Value	46,587,597
Taxes	2,512,738

PERCENT OF TOTAL TAXES RECEIVED BY:

Organized Townships:	2.04 %
Schools:	60.05 %
Cities & Towns:	13.76 %
Subdistricts:	.30 %
Rural Fire Districts:	.10 %
Special Assessments:	1.00 %
County:	22.75 %

PROPERTY TAXES COLLECTED FROM ALL SOURCES
1982 TAXES COLLECTED IN 1983

	County	%	School	%	Township	%	Cities & Towns	%	Sub Dist Cons. Dist	%	Railroad Authority	%	Rural Fire Prot. Dist	%	Total	%
Aurora	612,500.22	98.3	779,532.38	98.4	60,812.89	98.8	110,230.56	97.7	5,080.16	118.8	– – –	– –	– – –	– –	1,568,156.21	98.4
Beadle	830,771.12	98.1	4,448,750.06	98.0	173,662.36	98.4	1,731,848.03	97.8	39,207.95	98.3	– – –	– –	– – –	– –	7,224,239.52	98.0
Bennett	441,730.74	93.7	737,349.37	93.0	23,839.34	94.5	63,525.59	89.6	– – –	– –	– – –	– –	– – –	– –	1,266,445.04	93.1
Bon Homme	567,651.33	99.3	1,788,189.90	99.1	106,046.54	99.6	332,637.18	98.6	4,878.13	99.3	– – –	– – –	11,929.66	99.8	2,811,332.74	99.1
Brookings	1,061,483.80	96.6	6,602,960.86	96.5	266,764.07	96.6	1,018,955.20	95.0	– – –	– –	– – –	– –	– – –	– –	8,950,163.93	96.4
Brown	3,631,042.00	99.8	9,166,892.00	97.9	367,949.00	98.4	3,365,715.00	97.9	75,836.00	99.1	– – –	– –	– – –	– –	16,607,434.00	98.4
Brule	591,799.94	98.1	1,120,536.16	98.1	33,170.39	99.4	324,497.12	96.9	3,853.33	98.8	– – –	– –	– – –	– –	2,073,856.94	98.0
Buffalo	141,145.80	93.7	287,053.34	94.5	– – –	– –	– – –	– –	– – –	– –	– – –	– –	3,855.52	94.8	432,054.66	94.3
Butte	618,251.77	93.4	2,181,116.17	93.2	19,485.74	96.4	366,966.28	93.7	– – –	– –	– – –	– –	– – –	– –	3,185,819.96	93.3
Campbell	449,172.37	96.8	732,262.37	97.0	21,941.03	96.8	139,874.35	97.0	7,486.04	96.8	– – –	– –	– – –	– –	1,350,736.16	96.9
Charles Mix	861,429.33	96.5	1,533,110.48	96.2	166,428.04	97.2	296,426.57	94.8	6,382.73	104.8	– – –	– –	76.32	100.0	2,863,853.47	96.2
Clark	551,412.39	97.6	1,478,054.31	97.4	121,202.81	97.3	224,484.96	98.2	– – –	– –	– – –	– –	– – –	– –	2,375,154.47	97.5
Clay	786,024.48	98.4	2,877,486.08	98.2	158,277.53	98.8	302,474.65	97.5	– – –	– –	– – –	– –	28,119.99	98.6	4,152,382.73	98.2
Codington	1,057,210.34	98.3	4,177,735.11	98.2	93,180.94	98.4	1,081,004.11	98.2	21,700.03	99.2	– – –	– –	– – –	– –	6,430,830.53	98.2
Corson	415,359.70	88.9	861,461.70	89.6	77,215.14	88.3	73,999.00	90.4	– – –	– –	– – –	– –	– – –	– –	1,428,035.54	89.4
Custer	452,745.09	94.6	1,499,963.95	93.9	– – –	– –	231,193.46	95.1	3,797.42	96.3	– – –	– –	– – –	– –	2,187,699.92	94.1
Davison	892,434.24	95.8	3,698,732.08	95.6	22,314.59	97.0	1,498,910.13	95.9	– – –	– –	– – –	– –	– – –	– –	6,112,391.04	95.7
Day	778,997.10	97.2	1,927,539.07	97.0	159,049.93	97.5	416,301.00	95.9	20,209.42	97.1	– – –	– –	– – –	– –	3,302,096.52	96.9
Deuel	641,526.65	97.2	1,283,632.96	97.6	146,973.12	98.1	173,778.20	97.8	182.72	100.0	– – –	– –	14,563.58	97.9	2,260,657.23	97.5
Dewey	280,399.00	90.0	385,230.41	90.0	6,615.83	91.0	39,651.08	67.0	– – –	– –	– – –	– –	– – –	– –	711,896.32	88.0
Douglas	508,352.31	98.5	926,851.90	98.3	95,080.41	98.7	178,632.83	98.0	2,966.29	98.7	– – –	– –	– – –	– –	1,711,883.74	98.4
Edmunds	486,840.34	97.2	1,523,125.03	96.5	143,257.20	96.8	230,252.41	96.6	15,867.29	97.2	– – –	– – –	7,877.60	100.0	2,407,219.87	96.7
Fall River	760,077.56	91.4	1,768,284.58	90.5	10,970.83	99.2	508,121.40	88.8	– – –	– –	– – –	– –	– – –	– –	3,047,454.37	90.4
Shannon	79,865.80	80.1	135,941.92	80.1	1,386.97	67.8	– – –	– –	– – –	– –	– – –	– –	– – –	– –	217,194.69	80.0
Faulk	533,462.04	96.3	1,084,402.54	89.9	40,526.09	97.7	124,577.68	98.1	12,899.00	98.2	– – –	– –	6,427.44	97.5	1,802,294.79	92.5
Grant	962,552.43	97.7	3,829,367.06	97.9	166,648.99	93.9	641,247.91	99.2	12,954.95	98.2	– – –	– –	– – –	– –	5,612,771.34	97.9
Gregory	729,550.84	95.3	1,431,127.60	95.5	82,259.01	94.8	241,254.98	97.4	– – –	– –	– – –	– –	– – –	– –	2,484,192.43	95.6
Haakon	399,079.57	99.0	840,673.85	98.4	8,144.48	85.4	101,896.66	96.1	3,084.46	99.8	– – –	– –	3,396.05	99.8	1,346,275.07	98.3
Hamlin	413,582.82	97.8	1,517,752.64	97.7	72,001.51	97.9	197,241.08	97.1	4,622.17	98.1	– – –	– –	– – –	– –	2,205,100.22	97.7
Hand	581,709.64	97.9	1,446,052.81	97.3	130,718.85	100.1	140,374.44	104.3	16,368.63	99.3	– – –	– –	– – –	– –	2,315,224.37	98.0
Hanson	473,948.94	98.0	1,022,251.96	98.0	69,624.46	97.2	92,160.73	98.0	– – –	– –	– – –	– –	– – –	– –	1,657,986.09	98.0
Harding	422,802.92	97.5	553,652.59	97.9	28,327.36	97.5	51,510.90	98.3	– – –	– –	– – –	– –	– – –	– –	1,056,293.77	97.8
Hughes	1,182,353.80	95.0	3,739,147.98	95.0	5,700.74	95.2	764,324.93	95.3	33,296.78	95.1	– – –	– –	33,964.59	94.6	5,758,788.92	95.1

PROPERTY TAXES COLLECTED FROM ALL SOURCES
1982 TAXES COLLECTED IN 1983

	County	%	School	%	Township	%	Cities & Towns	%	Sub Dist Cons. Dist	%	Railroad Authority	%	Rural Fire Prot. Dist	%	Total	%
Hutchinson	1,139,955.90	99.4	2,538,975.17	99.3	205,409.42	99.6	511,156.33	99.0	10,539.17	99.8	– – –	– –	10,969.30	98.2	4,417,005.29	99.3
Hyde	287,665.13	98.0	608,070.08	97.9	39,908.35	98.0	100,124.17	96.2	6,911.57	98.3	– – –	– –	– – –	– –	1,042,679.30	97.8
Jackson	359,189.40	95.1	283,817.74	95.5	34,615.16	94.7	41,738.49	95.1	1,496.19	97.4	– – –	– –	– – –	– –	720,856.98	95.2
Jerauld	394,378.70	97.9	650,164.01	97.8	27,592.18	98.0	107,107.32	96.5	2,536.44	98.0	– – –	– –	2,872.80	98.0	1,184,651.45	97.7
Jones	110,054.16	99.3	568,872.40	99.3	26,669.26	95.5	54,974.01	100.0	2,225.70	97.8	– – –	– –	13,506.00	99.5	776,301.53	99.2
Kingsbury	550,163.04	98.7	1,876,502.36	98.5	200,031.63	99.3	339,392.62	96.5	– – –	– –	– – –	– –	– – –	– –	2,966,089.65	98.3
Lake	787,827.08	97.6	2,704,207.28	97.6	232,483.85	97.3	397,823.42	97.8	9,184.82	98.0	– – –	– –	– – –	– –	4,131,526.45	97.6
Lawrence	1,984,402.14	94.0	4,605,191.46	93.9	436.20	9.7	1,167,953.54	94.1	13,674.28	93.9	– – –	– –	– – –	– –	7,771,657.62	93.9
Lincoln	1,230,599.46	97.8	4,337,822.60	97.3	287,617.59	98.1	706,357.15	96.3	– – –	– –	– – –	– –	– – –	– –	6,562,396.80	97.3
Lyman	418,190.30	96.3	1,206,979.38	96.3	82,050.49	98.2	128,644.32	95.4	3,814.60	96.0	– – –	– –	– – –	– –	1,839,679.09	96.3
McCook	789,445.70	97.6	1,890,650.28	97.6	239,021.01	98.0	268,497.07	97.1	– – –	– –	– – –	– –	3,445.11	99.1	3,191,059.17	97.6
McPherson	712,760.86	98.8	1,259,938.99	98.6	134,658.40	99.5	224,649.10	95.6	16,114.36	98.7	– – –	– –	6,776.17	98.1	2,354,897.88	98.4
Marshall	559,769.85	99.1	1,674,344.05	97.9	152,543.41	99.3	184,445.11	97.3	– – –	– –	18,257.40	99.5	– – –	– –	2,589,359.82	98.2
Meade	1,200,318.78	92.5	3,970,415.62	92.2	46,211.08	92.0	569,591.21	93.3	10,834.54	91.4	– – –	– –	– – –	– –	5,797,371.23	92.4
Mellette	346,501.59	92.9	407,916.08	95.3	22,158.68	93.0	13,667.55	94.0	2,041.30	95.3	– – –	– –	– – –	– –	792,285.20	94.1
Miner	398,080.64	96.8	1,086,990.76	96.8	121,298.69	96.9	115,749.99	96.3	4,939.88	96.8	– – –	– –	– – –	– –	1,727,059.96	96.8
Minnehaha	4,364,214.36	96.1	30,535,493.88	96.1	245,492.71	96.2	9,653,550.73	96.1	– – –	– –	– – –	– –	– – –	– –	44,798,751.68	96.1
Moody	834,866.59	98.1	2,077,200.69	98.8	203,403.97	98.3	242,763.92	98.4	6,782.20	98.1	– – –	– –	37,605.85	98.3	3,402,623.22	98.5
Pennington	3,597,513.73	95.4	18,271,300.92	95.4	291,141.60	93.4	3,947,752.59	96.2	38,062.96	95.3	– – –	– –	70,182.96	94.0	26,215,954.76	95.5
Perkins	810,402.71	99.1	1,732,047.43	99.1	196,954.45	99.3	394,578.85	98.2	– – –	– –	– – –	– –	– – –	– –	3,133,983.44	99.0
Potter	384,083.09	99.1	1,092,686.75	98.7	67,022.58	99.4	252,734.17	98.1	13,430.51	99.1	– – –	– –	1,412.04	98.7	1,811,369.14	98.8
Roberts	921,066.79	96.5	2,281,061.18	95.7	235,670.91	97.7	265,203.05	99.5	– – –	– –	– – –	– –	– – –	– –	3,703,001.93	96.3
Sanborn	512,761.00	98.5	623,279.00	98.0	97,981.00	98.8	71,138.00	96.0	– – –	– –	– – –	– –	10,292.00	98.7	1,315,451.00	98.2
Spink	1,373,930.70	96.4	2,559,982.29	97.6	211,777.52	98.2	441,704.41	96.3	– – –	– –	– – –	– –	– – –	– –	4,587,394.92	97.1
Stanley	341,108.13	96.9	949,184.41	96.4	13,457.18	97.3	147,182.68	94.3	– – –	– –	– – –	– –	– – –	– –	1,450,932.40	96.3
Sully	765,587.44	95.3	1,229,809.18	96.4	52,018.86	95.2	61,547.37	96.2	16,727.15	95.4	– – –	– –	– – –	– –	2,125,690.00	96.0
Todd	228,445.28	89.0	358,220.27	88.5	– – –	– –	– – –	– –	– – –	– –	– – –	– –	– – –	– –	586,665.55	88.7
Tripp	953,674.84	95.6	1,714,180.71	95.3	106,880.31	96.2	267,590.90	93.5	– – –	– –	– – –	– –	– – –	– –	3,042,326.76	95.3
Turner	698,694.38	99.2	2,481,853.38	96.8	268,474.28	96.0	364,748.71	95.8	– – –	– –	– – –	– –	– – –	– –	3,813,770.75	97.1
Union	1,199,679.47	96.1	2,611,039.39	95.3	340,796.63	97.6	472,158.25	91.3	11,965.36	95.6	– – –	– –	– – –	– –	4,635,639.10	95.3
Walworth	191,804.90	90.0	1,631,315.39	96.2	– – –	– –	568,456.71	96.1	17,180.80	95.7	– –	– –	4,119.98	88.5	2,412,877.78	95.6
Yankton	770,098.00	97.4	4,071,679.00	97.4	81,888.00	97.0	512,693.00	97.1	– – –	– –	– – –	– –	– – –	– –	5,436,358.00	97.4
Ziebach	216,189.82	95.6	397,718.02	95.6	54,124.07	95.6	14,252.36	95.8	1,314.08	95.6	– –	– –	– – –	– –	683,598.35	95.6
TOTAL	51,057,602.93		167,885,610.51		7,180,392.03		36,885,029.58		476,651.99		18,257.40		271,392.96		263,774,937.40	

TABLE VII – 4
1983 AMOUNT OF TAXABLE VALUATION LEVIES AND TAXES FOR MUNICIPALITIES PAYABLE IN 1984

		Population	1983 Taxable Valuation	City Levy	City Tax	County Levy	County Tax	Subdistrict Cons. Levy	Subdistrict Cons Tax	School Levy	School Tax	Total Levy	Total Tax
Aberdeen	N	25,007	144,563,220	23.69	3,424,702.68	13.04	1,885,104.39	.39	56,379.66	37.45	5,413,892.59	74.57	10,780,079.32
Agar	A		18,640	9.47	176.52	11.43	213.06	.41	7.64	4.90	91.34	26.21	488.56
	N	139	403,791	9.47	3,823.90	11.43	4,615.33	.41	165.55	4.90	1,978.58	26.21	10,583.36
Akaska	A		31,548	31.06	979.88	8.67	273.52	.29	9.15	12.64	398.77	52.66	1,661.32
	N	49	204,380	31.06	6,348.04	8.67	1,771.97	.29	59.27	16.20	3,310.96	56.22	11,490.24
Albee	A		2,298	–	–	9.45	21.72	–	–	21.11	48.51	30.56	70.23
	N		29,509	–	–	9.45	278.86	–	–	29.50	870.52	38.95	1,149.38
Alcester	N	885	4,738,155	20.66	97,890.28	10.47	49,608.48	.04	189.53	26.50	125,561.11	57.67	273,249.40
Alexandria	A		13,401	33.13	443.98	11.55	154.78	.09	1.21	23.05	308.89	67.82	908.86
	N		1,623,237	33.13	53,777.84	11.55	18,748.39	.09	146.09	33.10	53,729.14	77.87	126,401.46
Alpena	A		58,999	25.47	1,502.70	18.45	1,088.53	.15	8.85	24.96	1,472.62	69.03	4,072.70
	N	286	412,063	25.47	10,495.24	18.45	7,602.56	.15	61.81	40.96	16,878.10	85.03	35,037.71
Altamont	A		43,456	8.46	367.64	17.05	740.92	.06	2.61	26.54	1,153.32	52.11	2,264.49
	N	58	68,822	8.46	582.23	17.05	1,173.42	.06	4.13	35.75	2,460.39	61.32	4,220.17
Andover	A		1,316	20.67	27.20	9.69	12.75	.44	.58	22.06 *	28.39	52.86	68.92
	N	139	356,885	20.67	7,376.81	9.69	3,458.22	.44	157.02	31.59 *	11,046.04	62.39	22,038.09
Ardmore	A		2,079	20.80	43.24	16.47	34.24	–	–	19.72	41.00	56.99	118.48
	N		70,039	20.80	1,456.81	16.47	1,153.54	–	–	25.32	1,773.39	62.59	4,383.74
Arlington (Brookings)	A		44,872	15.00	673.08	9.30	417.31	.04	1.79	27.87 *	1,313.65	52.21	2,405.83
	N		162,759	15.00	2,441.39	9.30	1,513.66	.04	6.51	41.10 *	6,55561	65.44	10,517.17
Arlington (Kingsbury)	A		64,465	15.00	966.98	10.415	671.40	.04	2.58	27.87	1,796.64	53.325	3,437.60
	N	950	3,926,544	15.00	58,898.16	10.415	40,894.96	.04	157.06	41.10	161,380.96	66.555	261,331.14
Armour	A		28,340	33.75	956.48	12.26	347.45	.08	2.27	21.00	595.14	67.09	1,901.34
	N	818	2,949,730	33.75	99,553.39	12.26	36,163.69	.08	235.98	32.05	94,538.85	78.14	230,491.91
Artas	N	43	66,438	16.56	1,100.21	11.45	760.72	.37	24.58	11.85 *	1,007.62	40.23	2,893.13
Artesian	A		6,570	33.61	220.82	21.92	144.01	–	–	17.17	112.81	72.70	477.64
	N	224	395,125	33.61	13,280.15	21.92	8,661.14	–	–	24.43	9,652.90	79.96	31,594.19
Ashton	A		17,438	19.34	337.25	13.67	238.38	.50	8.72	21.15	368.81	54.66	953.16
	N	154	424,967	19.34	8,218.86	13.67	5,809.30	.50	212.48	31.02	13,182.48	64.53	27,423.12
Astoria	N	154	337,050	29.67	10,000.27	16.57	5,584.92	.06	20.22	23.14	7,799.34	69.44	23,404.75
Aurora	A		15,947	14.79	235.86	9.30	148.31	.04	.64	31.28	498.82	55.41	883.63
	N		2,012,739	14.79	29,768.41	9.30	18,718.47	.04	80.51	45.58	91,740.64	69.71	140,308.03
Avon	A		10,400	35.36	367.74	9.71	100.98	.09	.94	26.54	276.02	71.70	745.68
	N	567	2,231,871	35.36	78,918.96	9.71	21,671.47	.09	200.87	39.74	88,694.55	84.90	189,485.85
Badger	A		83,380	–	–	10.415	868.40	.04	3.34	27.87	2,323.80	38.325	3,195.54
	N	97	340,401	–	–	10.415	3,545.28	.04	13.62	41.10	13,990.48	51.555	17,549.38

*	Andover	A	due to adjustment for overlapping school district only, this levy is applied against 1,287 taxable value to determine school tax dollars
		N	due to adjustment for overlapping school district only, this levy is applied against 349,669 taxable value to determine school tax dollars
*	Arlington	A	due to adjustment for overlapping school district only, this levy is applied against 47,135 taxable value to determine school tax dollars
		N	due to adjustment for overlapping school district only, this levy is applied against 159,504 taxable value to determine school tax dollars
*	Artas	N	due to adjustment for overlapping school district only, this levy is applied against 85,031 taxable value to determine school tax dollars

TABLE VII – 4
1983 AMOUNT OF TAXABLE VALUATION LEVIES AND TAXES FOR MUNICIPALITIES PAYABLE IN 1984

		Population	1983 Taxable Valuation	City Levy	City Tax	County Levy	County Tax	Subdistrict Cons Levy	Subdistrict Cons Tax	School Levy	School Tax	Total Levy	Total Tax
Baltic	A		33,553	16.48	552.95	8.78	294.60	.03	1.01	27.23	913.65	52.52	1,762.21
	N	688	2,442,582	16.48	40,253.75	8.78	21,445.87	.03	73.28	37.64	91,938.79	62.93	153,711.69
Bancroft	A		2,798	15.15	42.39	10.415	29.14	.04	.11	26.26	73.48	51.865	145.12
	N	41	117,604	15.15	1,781.70	10.415	1,224.85	.04	4.70	40.37	4,747.67	65.975	7,558.92
Batesland	N	163	77,865	25.69	2,000.35	24.60	1,915.48	–	–	46.54	3,623.84	96.83	7,539.67
Belle Fourche	N	4,692	20,336,867	19.02	386,807.21	11.59	235,704.29	–	–	43.39	882,416.66	74.00	1,504,928.16
Belvidere	A		15,560	36.37	565.92	16.55	257.52	.22	3.42	20.31	316.02	73.45	1,142.88
	N	80	149,435	36.37	5,434.95	16.55	2,473.15	.22	32.88	27.09	4,048.19	80.23	11,989.17
Beresford (Lincoln)	A		29,866	8.67	258.94	9.71	290.00	–	–	20.02	597.92	38.40	1,146.86
	N	361	1,996,475	8.67	17,309.44	9.71	19,385.77	–	–	27.17	54,244.23	45.55	90,939.44
Beresford (Union)	A		50,285	8.67	435.97	10.47	526.48	.04	2.01	20.02	1,006.71	39.20	1,971.17
	N	1,504	9,798,392	8.67	84,952.06	10.47	102,589.16	.04	391.94	27.17	266,222.31	46.35	454,155.47
Big Stone	A		7,032	19.17	134.80	9.45	66.45	–	–	26.95	189.51	55.57	390.76
	N	672	2,340,560	19.17	44,868.54	9.45	22,118.29	–	–	40.70	95,260.79	69.32	162,247.62
Bison	A		36,965	41.85	1,546.99	7.77	287.22	.22	8.13	13.99	517.14	63.83	2,359.48
	N	457	1,941,755	41.85	81,262.45	7.77	15,087.44	.22	427.19	18.25	35,437.03	68.09	132,214.11
Blunt	A		57,238	11.18	639.92	10.38	594.13	.39	22.32	22.67 *	750.08	44.62	2,006.45
	N	424	1,813,161	11.18	20,271.14	10.38	18,820.61	.39	707.13	33.51	60,759.03	55.46	100,557.91
Bonesteel	N	331	797,802	45.00	35,901.09	18.05	14,400.33	.26	207.43	46.94	37,448.83	110.25	87,957.68
Bowdle	A		8,975	27.61	247.80	6.77	60.76	.37	3.32	19.98	179.32	54.73	491.20
	N	644	2,896,290	27.61	79,966.57	6.77	19,607.88	.37	1,071.63	26.37	76,375.17	61.12	177,021.25
Box Elder	A		33,400	25.61	855.37	12.65	422.51	.08	2.67	31.00	1,035.40	69.34	2,315.95
	N	3,186	5,353,071	25.61	137,092.15	12.65	67,716.35	.08	428.25	47.00	251,594.34	85.34	456,831.09
Bradley	A		7,565	21.83	165.14	12.67	95.85	.61	4.61	20.50	155.08	55.61	420.68
	N	134	226,112	21.83	4,936.02	12.67	2,864.84	.61	137.93	30.95	6,998.17	66.06	14,936.96
Brandon	A		144,049	9.40	1,354.06	8.78	1,264.75	.03	4.32	33.07	4,763.70	51.28	7,386.83
	N	2,590	13,687,061	9.40	128,658.37	8.78	120,172.40	.03	410.61	49.07	671,624.08	67.28	920,865.46
Brandt	A		86,262	35.40	3,053.67	16.57	1,429.36	.06	5.18	26.54	2,289.39	78.57	6,777.60
	N	129	281,004	35.40	9,947.54	16.57	4,656.24	.06	16.86	35.75	10,045.89	87.78	24,666.53
Brentford	A		19,817	20.65	409.22	13.67	270.90	.50	9.91	21.15	419.13	55.97	1,109.16
	N	91	246,367	20.65	5,087.48	13.67	3,367.84	.50	123.18	31.02	7,642.30	65.84	16,220.80
Bridgewater	A		52,048	15.32	797.38	11.85	616.77	—	–	20.68	1,076.35	47.85	2,490.50
	N	653	3,118,679	15.32	477,778.16	11.85	36,956.35	–	–	29.74	92,749.51	56.91	177,484.02
Bristol	A		8,510	21.59	183.73	9.69	82.46	.44	3.74	22.58	192.16	54.30	462.09
	N	445	1,841,016	21.59	39,747.54	9.69	17,839.45	.44	810.05	31.77	58,489.08	63.49	116,886.12
Britton	N	1,589	5,311,669	31.59	167,795.62	12.82	68,095.60	.65	3,452.58	35.38	187,926.85	80.44	427,270.65

* **Blunt** A due to adjustment for overlapping school district only, this levy is applied against 33,087 taxable value to determine school tax dollars

TABLE VII – 4
1983 AMOUNT OF TAXABLE VALUATION LEVIES AND TAXES FOR MUNICIPALITIES PAYABLE IN 1984

		Population	1983 Taxable Valuation	City Levy	City Tax	County Levy	County Tax	Subdistrict Cons Levy	Subdistrict Cons Tax	School Levy	School Tax	Total Levy	Total Tax
Broadland 2-1	A		27,283	25.49	695.44	9.65	263.28	.39	10.64	24.29	662.70	59.82	1,632.06
	N		116,893	25.49	2,979.60	9.65	1,128.02	.39	45.59	36.87	4,309.84	72.40	8,463.05
Broadland 2-5	A		7,634	25.49	194.59	9.65	73.67	.39	2.98	20.40	155.73	55.93	426.97
	N	49	5,151	25.49	131.30	9.65	49.71	.39	2.01	31.68	163.18	67.21	346.20
Brookings	A		399,705	7.88	3,149.68	9.30	3,717.26	.04	15.99	31.28	12,502.77	48.50	19,385.70
	N		81,411,852	7.88	641,525.39	9.30	757,130.22	.04	3,256.47	45.58	3,710,752.21	62.80	5,112,664.29
Bruce	A		12,413	37.44	464.74	9.30	115.44	.04	.50	34.44	427.50	81.22	1,008.18
	N		935,539	37.44	35,026.58	9.30	8,700.51	.04	37.42	50.44	47,188.59	97.22	90,953.10
Bryant	A		9,253	19.06	176.36	8.40	77.73	.05	.46	28.20	260.93	55.71	515.48
	N	388	985,546	19.06	18,784.51	8.40	8,278.59	.05	49.28	44.18	43,541.42	71.69	70,653.80
Buffalo	N	447	1,364,722	38.58	52,650.97	16.33	22,285.91	--	--	19.46	26,557.49	74.37	101,494.37
Buffalo Gap	N		538,139	5.58	3,002.82	10.85	5,838.81	.08	43.05	42.92 *	24,565.26	59.43	33,449.94
Burke	A		1,530	25.87	39.58	18.05	27.62	.26	.40	32.16	49.20	76.34	116.80
	N	846	2,210,802	25.87	57,193.45	18.05	39,904.98	.26	574.81	48.00	106,118.50	92.18	203,791.74
Bushnell	A		59,750	4.79	286.20	9.30	555.68	.04	2.39	31.28	1,868.98	45.41	2,713.25
	N		200,940	4.79	962.50	9.30	1,868.74	.04	8.04	45.58	9,158.85	59.71	11,998.13
Butler	A		42,467	20.60	874.82	9.69	411.51	.44	18.69	22.58	958.90	53.31	2,263.92
	N	22	25,486	20.60	525.01	9.69	246.96	.44	11.21	31.77	809.69	62.50	1,592.87
Camp Crook	N	91	83,424	36.47	3,042.47	16.33	1,362.31	--	--	19.46	1,623.43	72.26	6,028.21
Canistota	A		19,598	17.78	348.45	11.85	232.24	--	--	16.82	329.64	46.45	910.33
	N	626	3,011,887	17.78	53,551.35	11.85	35,690.86	--	--	24.07	72,496.12	53.70	161,738.33
Canova	A		10,962	44.24	484.96	15.18	166.40	.03	.33	19.81	217.16	79.26	868.85
	N	194	465,463	44.24	20,592.08	15.18	7,065.73	.03	13.96	29.20	13,591.52	88.65	41,263.29
Canton	A		121,016	17.18	2,079.05	9.71	1,175.07	--	--	24.38	2,950.37	51.27	6,204.49
	N	2,886	16,046,754	17.18	275,683.23	9.71	155,813.98	--	--	35.40	568,055.09	62.29	999,552.30
Carter	A		3,140	--	--	13.87	43.55	.25	.79	18.62	58.47	32.74	102.81
	N		6,405	--	--	13.87	88.84	.25	1.60	28.31	181.33	42.43	271.77
Carthage	A		70,464	20.34	1,433.24	15.18	1,069.64	.10	7.05	8.05	567.24	43.67	3,077.17
	N	274	878,330	20.34	17,865.23	15.18	13,333.05	.10	87.83	8.05	7,070.56	43.67	38,356.67
Castlewood	A		35,090	14.35	503.54	8.40	294.76	.05	1.75	24.04	843.56	46.84	1,643.61
	N	557	1,720,275	14.35	24,685.95	8.40	14,450.31	.05	86.01	33.09	56,923.90	55.89	96,146.17
Cavour	A		10,095	13.00	131.24	9.65	97.42	.39	3.94	25.26	255.00	48.30	487.60
	N	117	481,225	13.00	6,255.93	9.65	4,643.82	.39	187.68	39.71	19,109.44	62.75	30,196.87
Centerville	A		40,355	28.71	1,158.59	8.96	361.58	--	--	20.34	820.82	58.01	2,340.99
	N	892	3,421,324	28.71	98,226.21	8.96	30,655.06	--	--	27.40	93,744.28	65.07	226,625.55
Central City	N	232	496,557	14.63	7,264.63	16.41	8,148.50	--	--	33.43	16,599.90	64.47	32,013.03
Chamberlain	A		25,424	25.42	646.28	12.64	321.36	.10	2.54	17.77	451.78	55.93	1,421.96
	N	2,258	10,577,720	25.42	268,885.64	12.64	133,702.38	.10	1,057.77	22.98	243,076.01	61.14	646,721.80

* **Buffalo Gap** N due to adjustment for overlapping school district only, this levy is applied against 572,350 taxable value to determine school tax dollars

TABLE VII – 4
1983 AMOUNT OF TAXABLE VALUATION LEVIES AND TAXES FOR MUNICIPALITIES PAYABLE IN 1984

		Population	1983 Taxable Valuation	City Levy	City Tax	County Levy	County Tax	Subdistrict Cons Levy	Subdistrict Cons Tax	School Levy	School Tax	Total Levy	Total Tax
Chancellor	A		8,840	23.40	206.86	8.96	79.21	--	--	27.50	243.10	59.86	529.17
	N	257	1,127,746	23.40	26,389.25	8.96	10,104.60	--	--	40.52 *	47,898.00	72.88	84,391.85
Chelsea	A		2,902	41.88	121.53	16.68	48.41	.52	1.51	20.88	60.59	79.96	232.04
	N	38	92,602	41.88	3,878.17	16.68	1,544.60	.52	48.15	31.82	2,946.60	90.90	8,417.52
Claire City	A		6,270	14.07	88.22	18.23	114.30	--	--	31.00	194.37	63.30	396.89
	N	87	277,942	14.07	3,910.64	18.23	5,066.88	--	--	47.00	13,063.27	79.30	22,040.79
Claremont	A		5,435	18.80	102.18	13.20	71.74	.39	2.12	25.32 *	126.65	57.71	302.69
	N	168	516,144	18.80	9,703.51	13.20	6,813.10	.39	201.30	38.66 *	16,623.84	71.05	33,341.75
Clark	A		23,460	40.13	941.45	12.67	297.24	.61	14.31	20.50	480.93	73.91	1,733.93
	N •		4,172,999	40.13	167,462.45	12.67	52,871.90	.61	2,545.53	30.95	129,154.32	84.36	352,034.20
Clear Lake	A		71,654	29.57	2,118.80	16.57	1,187.30	.06	4.29	23.54	1,686.73	69.74	4,997.12
	N	1,310	4,664,060	29.57	137,916.25	16.57	77,283.47	.06	279.84	32.75	152,747.96	78.95	368,227.52
Colman	A		93,117	8.93	831.53	13.08	1,217.97	.05	4.65	33.24	3,095.20	55.30	5,149.35
	N	501	2,035,849	8.93	18,180.13	13.08	26,628.90	.05	101.79	48.72	99,186.56	70.78	144,097.38
Colome	N	365	654,410	45.00	29,448.45	13.87	9,076.66	.25	163.60	39.07	25,567.79	98.19	64,256.50
Colton	A		35,056	16.48	577.72	8.78	307.79	.03	1.05	30.30	1,062.19	55.59	1,948.75
	N	757	2,873,037	16.48	47,347.64	8.78	25,225.26	.03	86.19	43.01	123,569.32	68.30	196,228.41
Columbia	A		66,124	21.57	1,426.29	13.54	895.31	.39	25.78	22.06	1,458.69	57.56	3,806.07
	N	153	629,278	21.57	13,573.52	13.54	8,520.42	.39	245.41	31.59	19,878.89	67.09	42,218.24
Conde	A		9,026	15.65	109.95	13.67	96.04	.50	3.51	12.52	87.96	42.34	297.46
	N	259	861,605	15.65	13,484.11	13.67	11,778.14	.50	430.80	15.52	13,372.10	45.34	39,065.15
Corona	A		13,957	27.28	380.74	17.77	248.01	--	--	23.82 *	411.20	68.87	1,039.95
	N	126	236,829	27.28	6,460.69	17.77	4,208.45	--	--	38.46 *	11,262.89	83.51	21,932.03
Corsica	N	585	2,310,554	29.55	68,276.87	12.26	28,327.39	.08	184.84	34.51	79,737.21	76.40	176,526.31
Cottonwood	A		11,140	--	--	16.55	184.36	.22	2.45	26.39 *	205.31	43.16	392.12
	N	4	16,872	--	--	16.55	279.23	.22	3.71	37.64 *	641.27	54.41	924.21
Cresbard	A		20,588	19.02	391.58	16.68	343.40	.52	10.70	20.88	429.87	57.10	1,175.55
	N	223	548,361	19.02	10,429.82	16.68	9,146.66	.52	285.14	31.82	17,448.84	68.04	37,310.46
Crooks	A		49,034	8.16	400.11	8.78	430.51	.03	1.47	30.30	1,485.73	47.27	2,317.82
	N	598	2,715,374	8.16	22,157.45	8.78	23,840.98	.03	81.46	43.01	116,788.24	59.98	162,868.13
Custer	N	1,830	9,658,541	21.83	210,845.95	10.85	104,795.17	.08	772.68	34.74	335,537.71	67.50	651,951.51
Dallas	A		1,560	36.26	56.57	18.05	28.16	.26	.41	26.46	41.28	81.03	126.42
	N	197	332,051	36.26	12,040.17	18.05	5,993.52	.26	86.33	40.83	13,557.64	95.40	31,677.66

*	Chancellor	N	due to adjustment for overlapping school district only, this levy is applied against 1,182,083 taxable value to determine school tax dollars
*	Claremont	A	due to adjustment for overlapping school district only, this levy is applied against 5,002 taxable value to determine school tax dollars
		N	due to adjustment for overlapping school district only, this levy is applied against 430,001 taxable value to determine school tax dollars
*	Corona	A	due to percentage change from 38% to 47% for school purposes only, this levy is applied against 17,263 taxable value to determine school tax dollars
		N	due to percentage change from 38% to 47% for school purposes only, this levy is applied against 292,847 taxable value to determine school tax dollars
*	Cottonwood	A	due to adjustment for overlapping school district only, this levy is applied against 7,780 taxable value to determine school tax dollars
		N	due to adjustment for overlapping school district only, this levy is applied against 17,037 taxable value to determine school tax dollars

TABLE VII – 4
1983 AMOUNT OF TAXABLE VALUATION LEVIES AND TAXES FOR MUNICIPALITIES PAYABLE IN 1984

		Population	1983 Taxable Valuation	City Levy	City Tax	County Levy	County Tax	Subdistrict Cons Levy	Subdistrict Cons Tax	School Levy	School Tax	Total Levy	Total Tax
Dante	A		6,464	35.74	231.02	15.76	101.87	.12	.78	23.75	153.52	75.37	487.19
	N	83	165,283	35.74	5,907.21	15.76	2,604.86	.12	19.83	32.48	5,368.39	84.10	13,900.29
Davis	A		22,085	8.56	189.05	8.96	197.88	–	–	19.73	435.74	37.25	822.67
	N	100	289,025	8.56	2,474.05	8.96	2,589.66	–	–	28.82	8,329.70	46.34	13,393.41
Deadwood	N	2,035	12,147,453	20.19	245,257.08	16.41	199,339.70	–	–	33.43	406,089.35	70.03	850,686.13
Dell Rapids	A		59,166	22.71	1,343.66	7.80	461.49	.03	1.77	28.05	1,659.61	58.59	3,466.53
	N	2,390	10,383,266	22.71	235,803.97	7.80	80,989.47	.03	311.50	42.45	440,769.64	72.99	757,874.58
Delmont	A		33,244	42.52	1,413.53	12.26	407.57	.08	2.66	23.68	787.22	78.54	2,610.98
	N	284	676,948	42.52	28,783.83	12.26	8,299.38	.08	54.16	35.57	24,079.04	90.43	61,216.41
DeSmet	A		22,452	27.91	626.64	10.415	233.84	.04	.90	26.26	589.59	64.625	1,450.97
	N	1,227	4,826,586	27.91	134,710.02	10.415	50,268.89	.04	193.06	40.37	194,849.28	78.735	380,021.25
Dimock	N	140	671,050	7.45	4,999.32	10.87	7,294.31	.12	80.53	33.23	22,298.99	51.67	34,673.15
Doland	A		34,382	32.30	1,110.54	13.67	470.00	.50	17.19	14.94	513.67	61.41	2,111.40
	N	381	1,165,253	32.30	37,637.67	13.67	15,929.01	.50	582.63	20.97	24,435.36	67.44	78,584.67
Dolton	A		13,810	38.89	537.07	8.96	123.74	–	–	26.51	366.10	74.36	1,026.91
	N	246	121,036	38.89	4,707.09	8.96	1,084.48	–	–	38.55	4,665.94	86.40	10,457.51
Draper	A		35,410	16.84	596.30	20.33	719.89	.39	13.81	23.57	834.61	61.13	2,164.61
	N	138	261,421	16.84	4,402.33	20.33	5,314.69	.39	101.95	33.95	8,875.24	71.51	18,694.21
Dupree	A		9,600	32.75	314.40	16.83	161.57	.34	3.26	31.00	297.60	80.92	776.83
	N	562	464,590	32.75	15,215.32	16.83	7,819.05	.34	157.96	47.00	21,835.73	96.92	45,028.06
Eagle Butte	A		8,624	19.55	168.60	19.42	167.48	.38	3.28	24.59	212.06	63.94	551.42
	N		707,399	19.55	13,829.65	19.42	13,737.69	.38	268.81	39.37	27,850.30	78.72	55,686.45
Eden	A		1,012	8.38	8.48	13.04	13.20	–	–	26.91 •	34.82	48.33	56.50
	N		386,878	8.38	3,242.04	13.04	5,044.89	–	–	42.49 •	20,209.86	63.91	28,496.79
Edgemont	A		1,782	21.82	38.88	15.45	27.53	–	–	19.72	35.14	56.99	101.55
	N	1,468	7,332,581	21.82	159,996.92	15.45	113,288.38	–	–	25.32	185,660.95	62.59	458,946.25
Egan	A		18,281	33.60	614.24	13.08	239.12	.05	.91	25.71	470.00	72.44	1,324.27
	N	248	699,715	33.60	23,510.42	13.08	9,152.27	.05	34.99	39.01	27,295.88	85.74	59,993.56
Elk Point	A		86,417	16.57	1,431.93	10.47	904.79	.04	3.46	20.00	1,728.34	47.08	4,068.52
	N	1,661	8,801,593	16.57	145,842.40	10.47	92,152.68	.04	352.06	27.20	239,403.33	54.28	477,750.47
Elkton	A		86,814	25.12	21,774.37	9.30	8,061.37	.04	34.67	32.47	28,145.45	66.93	58,015.86
	N		2,487,366	25.12	62,482.63	9.30	23,132.50	.04	99.49	47.65	118,522.99	82.11	204,237.61
Emery	A		5,079	31.92	162.12	11.77	59.78	.09	.46	23.48	119.25	67.26	341.61
	N		1,342,235	31.92	42,844.14	11.77	15,798.11	.09	120.80	32.57	43,716.59	76.35	102,479.64
Erwin	A		15,935	9.38	149.47	10.415	165.96	.04	.64	26.86	428.01	46.695	744.08
	N	65	197,259	9.38	1,850.29	10.415	2,054.45	.04	7.89	40.60	8,008.72	60.435	11,921.35

• Eden	A	due to adjustment for overlapping school district only, this levy is applied against 1,294 taxable value to determine school tax dollars
	N	due to adjustment for overlapping school district only, this levy is applied against 475,638 taxable value to determine school tax dollars

TABLE VII – 4

1983 AMOUNT OF TAXABLE VALUATION LEVIES AND TAXES FOR MUNICIPALITIES PAYABLE IN 1984

		Population	1983 Taxable Valuation	City Levy	City Tax	County Levy	County Tax	Subdistrict Cons Levy	Subdistrict Cons Tax	School Levy	School Tax	Total Levy	Total Tax
Estelline	A		9,920	31.51	312.58	7.93	78.67	.05	.50	23.65	234.61	63.14	626.36
	N	719	1,937,575	31.51	61,052.99	7.93	15,364.97	.05	96.88	32.63	63,223.07	72.12	139,737.91
Ethan	N	351	1,631,620	14.10	107,605.84	4.98	38,005.47	.07	534.21	19.06	145,458.68	38.21	291,604.20
Eureka	N	1,349	9,734,548	16.31	158,770.48	10.24	99,681.77	.38	3,699.13	11.85	115,354.39	38.78	377,505.77
Fairburn	N	41	157,624	19.03	2,999.58	11.07	1,744.90	.08	12.61	34.74	5,475.86	64.92	10,232.95
Fairfax	N	226	312,095	45.00	14,044.28	18.05	5,633.31	.26	81.14	27.32	8,526.44	90.63	28,285.17
Fairview	N	90	385,710	8.69	3,351.82	9.71	3,745.24	–	–	35.40	13,654.13	53.80	20,751.19
Faith	N	576	2,313,989	–	–	11.78	27,258.79	–	–	45.54	105,379.06	57.32	132,637.85
Farmer	A		38,655	14.89	575.57	11.77	454.97	.09	3.48	22.94	886.75	49.69	1,920.77
	N		28,493	14.89	424.26	11.77	335.36	.09	2.56	32.99	939.98	59.74	1,702.16
Faulkton	A		17,844	34.30	612.05	16.68	297.64	.52	9.28	21.58	385.07	73.08	1,304.04
	N	947	2,839,783	34.30	97,404.56	16.68	47,367.58	.52	1,476.69	33.11	94,025.22	84.61	240,274.05
Flandreau	A		21,688	25.95	562.80	13.08	283.68	.05	1.08	24.51	531.57	63.59	1,379.13
	N	2,114	8,320,841	25.95	215,925.82	13.08	108,836.60	.05	416.04	37.22	309,701.70	76.30	634,880.16
Florence	A		23,544	15.84	372.94	9.73	229.08	.03	.71	27.82	654.99	53.42	1,257.72
	N	190	614,893	15.84	9,739.91	9.73	5,982.91	.03	18.45	41.31	25,401.23	66.91	41,142.50
Fort Pierre	A		144,661	31.64	4,577.07	10.60	1,533.41	–	–	20.57	2,975.68	62.81	9,086.16
	N	1,789	6,384,612	31.64	202,009.12	10.60	67,676.89	–	–	30.09	192,112.98	72.33	461,798.99
Frankfort	A		36,875	23.81	877.99	13.67	504.08	.50	18.44	25.05	923.72	63.03	2,324.23
	N	209	569,560	23.81	13,561.22	13.67	7,785.89	.50	284.78	36.39	20,726.29	74.37	42,358.18
Frederick	A		49,524	29.89	1,480.27	13.20	653.72	.39	19.31	24.58	1,217.30	68.06	3,370.60
	N	303	1,385,749	29.89	41,420.04	13.20	18,291.89	.39	540.44	35.39	49,041.66	78.87	109,294.03
Freeman	N	1,462	7,021,955	20.29	142,475.47	10.87	76,328.65	.12	842.63	29.13	204,549.55	60.41	424,196.30
Fruitdale	N	88	182,367	2.19	399.38	12.41	2,263.17	–	–	43.39	7,912.90	57.99	10,575.45
Fulton	A		71,611	18.60	1,331.96	11.77	842.86	.09	6.44	22.94	1,642.76	53.40	3,824.02
	N		206,908	18.60	3,848.49	11.77	2,435.31	.09	18.62	32.99	6,825.89	63.45	13,128.31
Garden City	A		20,055	16.37	328.30	12.67	254.10	.61	12.23	20.50	411.13	50.15	1,005.76
	N	95	488,921	16.37	8,003.64	12.67	6,194.63	.61	298.24	30.95	15,132.10	60.60	29,628.61
Garretson	A		62,508	32.86	2,054.01	8.78	548.82	.03	1.88	27.41	1,713.34	69.08	4,318.05
	N	961	3,362,174	32.86	110,481.04	8.78	29,519.89	.03	100.87	40.08	134,755.93	81.75	274,857.73
Gary	A		15,920	25.66	408.51	16.57	263.79	.06	.96	28.84	459.13	71.13	1,132.39
	N	354	724,635	25.66	18,594.13	16.57	12,007.20	.06	43.48	44.36	32,144.81	86.65	62,789.62
Gayville	N	381	1,705,581	9.97	17,004.64	6.37	10,864.55	.09	153.50	30.73	52,412.50	47.16	80,435.19
Geddes	A		7,020	29.80	209.20	15.76	110.64	.12	.84	28.88	202.74	74.56	523.42
	N	303	664,110	29.80	19,790.48	15.76	10,466.37	.12	79.69	44.42	29,499.77	90.10	59,836.31
Gettysburg	A		155,420	25.21	3,918.14	11.34	1,762.46	.48	74.60	26.55	4,126.40	63.58	9,881.60
	N		7,210,787	25.21	181,783.94	11.34	81,770.32	.48	3,461.18	41.93	302,348.30	73.96	569,363.74
Glenham	A		12,570	24.99	314.12	8.67	108.98	.29	3.65	13.17	165.55	47.12	592.30
	N	169	353,602	24.99	8,836.51	8.67	3,065.73	.29	102.54	17.83	6,304.72	51.78	18,309.50

TABLE VII – 4

1983 AMOUNT OF TAXABLE VALUATION LEVIES AND TAXES FOR MUNICIPALITIES PAYABLE IN 1984

		Population	1983 Taxable Valuation	City Levy	City Tax	County Levy	County Tax	Subdistrict Cons Levy	Subdistrict Cons Tax	School Levy	School Tax	Total Levy	Total Tax
Goodwin	A		64,608	10.53	680.32	16.57	1,070.55	.06	3.88	26.54	1,714.70	53.70	3,469.45
	N	139	220,439	10.53	2,321.22	16.57	3,652.67	.06	13.23	35.75	7,880.69	62.91	13,867.81
Gregory	A		21,080	31.73	668.87	18.05	380.49	.26	5.48	26.46	557.78	76.50	1,612.62
	N	1,468	4,801,613	31.73	152,355.18	18.05	86,669.11	.26	1,248.42	40.83	196,049.86	90.87	436,322.57
Grenville	A		5,088	16.80	85.48	9.69	49.30	.44	2.24	17.48	88.94	44.41	225.96
	N	119	209,157	16.80	3,513.84	9.69	2,026.73	.44	92.03	23.78	4,973.75	50.71	10,606.35
Groton	A		97,371	13.85	1,348.59	13.10	1,275.56	.39	37.97	22.06	2,148.00	49.40	4,810.12
	N	1,060	6,041,330	13.85	83,672.42	13.10	79,141.42	.39	2,356.12	31.59	190,845.61	58.93	356,015.57
Harrisburg	A		14,883	15.05	223.99	9.71	144.51	--	--	28.33	421.64	53.09	790.14
	N	558	3,456,885	15.05	52,026.12	9.71	33,566.35	--	--	39.80	137,584.02	64.56	223,176.49
Harrold	A		47,460	14.15	671.56	10.38	492.63	.39	18.51	15.11	717.12	40.03	1,899.82
	N	196	698,267	14.15	9,880.48	10.38	7,248.01	.39	272.32	18.18	12,694.49	43.10	30,095.30
Hartford	A		55,278	20.99	1,160.29	8.78	485.34	.03	1.66	31.84	1,760.05	61.64	3,407.34
	N	1,206	3,956,009	20.99	83,036.63	8.78	34,733.76	.03	118.68	47.87	189,255.47	77.64	307,144.54
Hayti	A		8,765	29.98	262.77	8.40	73.63	.05	.44	28.20	247.17	66.63	584.01
	N	371	1,284,759	29.98	38,517.07	8.40	10,791.98	.05	64.24	44.18	56,760.65	82.61	106,133.94
Hazel	A		14,713	18.82	276.90	8.40	123.59	.05	.74	28.20	414.91	55.47	816.14
	N	94	292,654	18.82	5,507.75	8.40	2,458.29	.05	14.63	44.18	12,929.45	71.45	20,910.12
Hecla	A		2,084	18.13	37.78	13.20	27.51	.39	.81	21.18 *	58.84	52.90	124.94
	N	424	1,575,020	18.13	28,555.11	13.20	20,790.26	.39	614.26	29.35 *	61,637.14	61.07	111,596.77
Henry	A		100,242	19.24	1,928.66	9.73	975.35	.03	3.01	15.74	1,577.81	44.74	4,484.83
	N	217	628,123	19.24	12,085.09	9.73	6,111.54	.03	18.84	19.60	12,311.21	48.60	30,526.78
Hermosa	N	251	881,432	13.95	12,295.98	10.85	9,563.54	.08	70.51	34.74	30,620.95	59.62	52,550.98
Herreid	A		11,652	48.00	559.30	11.45	133.42	.37	4.31	19.10	222.55	78.92	919.58
	N	570	1,737,159	48.00	83,383.63	11.45	19,890.47	.37	642.75	28.02	48,675.20	87.84	152,592.05
Herrick	N	115	173,754	17.27	3,000.73	18.05	3,136.26	.26	45.18	48.00	8,340.19	83.58	14,522.36
Hetland	A		990	8.79	8.70	10.415	10.31	.04	.04	26.86	26.59	46.105	45.64
	N	66	203,721	8.79	1,790.71	10.415	2,121.75	.04	8.15	40.60	8,271.07	59.845	12,191.68
Highmore	A		29,718	36.41	1,082.03	12.13	360.48	.68	20.21	23.49	698.08	72.71	2,160.80
	N	1,055	2,901,075	36.41	105,628.14	12.13	35,190.04	.68	1,972.73	34.53	100,174.12	83.75	242,965.03
Hill City	A		460	12.05	5.54	12.65	5.82	.08	.04	28.20	12.97	52.98	24.37
	N	535	2,470,974	12.05	29,775.24	12.65	31,257.82	.08	197.68	42.44	104,868.14	67.22	166,098.88
Hillsview	A		27,580	--	--	10.24	282.42	.38	10.48	10.63	293.18	21.25	586.08
	N	9	8,865	--	--	10.24	90.78	.38	3.37	11.85	105.05	22.47	199.20
Hitchcock	A		3,376	25.11	84.77	9.65	32.58	.39	1.32	23.64	79.81	58.79	198.48
	N	132	482,440	25.11	12,114.07	9.65	4,655.55	.39	188.15	36.22	17,473.98	71.37	34,431.75
Hosmer	A		26,955	18.83	507.56	7.48	201.62	.37	9.97	16.17	435.86	42.85	1,155.01
	N	385	1,153,012	18.83	21,711.22	7.48	8,624.53	.37	426.61	21.96	25,320.14	48.64	56,082.50

* Hecla	A	due to percentage change from 45% to 60% this levy is applied against 2,778 taxable value to determine school tax dollars
	N	due to percentage change from 45% to 60% this levy is applied against 2,100,073 taxable value to determine school tax dollars

TABLE VII – 4

1983 AMOUNT OF TAXABLE VALUATION LEVIES AND TAXES FOR MUNICIPALITIES PAYABLE IN 1984

		Population	1983 Taxable Valuation	City Levy	City Tax	County Levy	County Tax	Subdistrict Cons Levy	Subdistrict Cons Tax	School Levy	School Tax	Total Levy	Total Tax
Hot Springs	N	4,742	17,430,789	22.29	388,532.29	15.45	269,305.69	–	–	41.59	724,946.51	79.33	1,382,784.49
Hoven	A		219	24.12	5.28	11.34	2.48	.48	.11	16.73	3.66	52.67	11.53
	N		2,367,594	24.12	57,106.37	11.34	26,848.52	.48	1,136.45	23.13	54,763.45	59.07	139,853.79
Howard	A		16,188	19.15	3,182.50	15.18	2,522.73	.03	4.99	19.24	3,197.46	53.60	8,907.68
	N	1,169	4,725,102	19.15	90,485.70	15.18	71,727.05	.03	141.75	27.59	130,365.56	61.95	292,720.06
Hudson	N	388	1,615,960	27.22	43,986.43	9.71	15,690.97	–	–	35.85	57,932.17	72.78	117,609.57
Humboldt	A		22,742	24.92	566.73	8.78	199.67	.03	.68	31.84	724.11	65.57	1,491.19
	N	486	1,698,605	24.92	42,329.24	8.78	14,913.75	.03	50.96	47.84	81,261.26	81.57	138,555.21
Hurley	A		18,825	28.18	530.49	8.96	168.67	–	–	19.73	371.42	56.87	1,070.58
	N	419	1,400,705	28.18	39,471.87	8.96	12,550.32	–	–	28.82	40,368.32	65.96	92,390.51
Huron	A		19,190	23.27	446.55	9.65	185.18	.39	7.48	24.17	463.82	57.48	1,103.03
	N	13,000	69,892,212	23.27	1,626,391.77	9.65	674,459.85	.39	27,257.96	36.58	2,556,657.11	69.89	4,884,766.69
Interior	A		10,150	45.00	456.75	16.55	167.98	.22	2.23	20.31	206.15	82.08	833.11
	N	62	100,705	45.00	4,531.73	16.55	1,666.67	.22	22.16	27.09	2,728.10	88.86	8,948.66
Ipswich	A		51,585	19.54	1,007.97	6.77	349.23	.37	19.09	15.00	773.78	41.68	2,150.07
	N	1,153	5,065,615	19.54	98,982.12	6.77	34,294.21	.37	1,874.28	20.05	101,565.58	46.72	236,716.19
Irene (Clay)	N	250	501,651	34.02	17,066.17	10.14	5,086.74	–	–	38.63 *	24,107.82	82.79	46,260.73
Irene (Turner)	N	268	901,370	34.02	30,664.61	8.96	8,076.28	–	–	38.63	34,819.92	81.61	73,560.81
Irene (Yankton)	N	5	146,157	34.02	4,972.26	6.37	931.02	.09	13.15	38.63	5,646.04	79.11	11,562.47
Iroquois (Beadle)	N	49	147,904	38.82	5,741.63	9.65	1,427.27	.39	57.68	39.71	5,873.27	88.57	13,099.85
Iroquois (Kingsbury)	A		3,778	38.82	146.66	10.415	39.35	.04	.15	25.26	95.43	74.535	281.59
	N	305	930,244	38.82	36,112.07	10.415	9,688.49	.04	37.21	39.71	36,939.99	88.985	82,777.76
Isabel	A		5,397	42.31	228.35	19.42	104.81	.38	2.05	27.76	149.82	89.87	485.03
	N		420,030	42.31	17,771.47	19.42	8,156.98	.38	159.61	42.97	18,048.69	105.08	44,136.75
Java	A		19,215	34.76	667.91	8.67	166.59	.29	5.57	15.98	307.06	59.70	1,147.13
	N	261	619,490	34.76	21,533.47	8.67	5,370.98	.29	179.65	23.96	14,842.98	67.68	41,927.08
Jefferson	N	592	2,592,587	32.59	84,492.41	10.47	27,144.39	.04	103.70	28.90	74,925.76	72.00	186,666.26
Kadoka	A		27,135	18.08	490.60	16.55	449.08	.22	5.97	20.31	551.11	55.16	1,496.76
	N	832	2,332,527	18.08	42,172.09	16.55	38,603.32	.22	513.16	27.09	63,188.16	61.94	144,476.73
Kennebec	A		22,682	24.67	559.56	10.44	236.80	.34	7.71	26.84	608.78	62.29	1,412.85
	N	328	735,427	24.67	18,142.98	10.44	7,677.86	.34	250.05	39.20	28,828.74	74.65	54,899.63
Keystone 51-2/0 KY	N		34,713	2.15	74.63	12.65	439.12	.08	2.78	42.44	1,473.22	57.32	1,989.75
Keystone 51-2/0 KYKS	N	288	2,292,416	2.15	4,928.69	13.42	30,764.22	.08	183.39	42.44	97,290.14	58.09	133,166.44
Kimball	A		89,788	27.70	2,487.13	12.64	1,134.92	.10	8.98	23.43	2,103.73	63.87	5,734.76
	N	752	2,084,132	27.70	57,730.46	12.64	26,343.43	.10	208.41	35.19	73,340.61	75.63	157,622.91
Kranzburg	A		41,902	2.29	95.96	9.73	407.71	–	–	21.43	897.96	33.45	1,401.63
	N	136	395,320	2.29	905.28	9.73	3,846.46	–	–	28.82	11,393.12	40.84	16,144.86

* Irene (Clay) N due to adjustment for overlapping school district only, this levy is applied against 624,070 taxable value to determine school tax dollars

TABLE VII – 4
1983 AMOUNT OF TAXABLE VALUATION LEVIES AND TAXES FOR MUNICIPALITIES PAYABLE IN 1984

		Population	1984 Taxable Valuation	City Levy	City Tax	County Levy	County Tax	Subdistrict Cons Levy	Subdistrict Cons Tax	School Levy	School Tax	Total Levy	Total Tax
LaBolt	A		7,958	25.29	201.26	9.45	75.20	.04	.32	21.11	167.99	55.89	444.77
	N	94	199,011	25.29	5,032.99	9.45	1,880.65	.04	7.96	29.50	5,870.82	64.28	12,792.42
Lake Andes	A		3,726	34.72	129.37	15.76	58.72	.12	.45	25.14	93.67	75.74	282.21
	N	1,029	2,351,780	34.72	81,653.80	15.76	37,064.05	.12	282.21	34.72	81,653.80	85.32	200,653.86
Lake City	A		2,378	–	–	13.04	31.01	–	–	22.97	54.62	36.01	85.63
	N	45	93,492	–	–	13.04	1,219.14	–	–	35.38	3,307.75	48.42	4,526.89
Lake Norden	A		18,849	30.73	579.23	8.40	158.33	.05	.94	28.20	531.54	67.38	1,270.04
	N	417	957,633	30.73	29,428.06	8.40	8,044.12	.05	47.88	44.18	42,308.23	83.36	79,828.29
Lake Preston	A		13,782	26.57	366.19	10.415	143.54	.04	.55	26.86	370.18	63.885	880.46
	N	772	4,044,091	26.57	107,451.50	10.415	42,119.21	.04	161.76	40.60	164,190.09	77.625	313,922.56
Lane	A		17,336	25.98	450.39	18.45	319.85	--	–	23.83	413.12	68.26	1,183.36
	N	83	136,628	25.98	3,549.60	18.45	2,520.79	–	–	34.42	4,702.74	78.85	10,773.13
Langford	A		4,887	16.75	81.86	12.82	62.65	.65	3.18	25.32	123.74	55.54	271.43
	N	311	769,250	16.75	12,884.94	12.82	9,861.79	.65	500.01	38.66	29,739.21	68.88	52,985.95
Lead	N	4,330	33,611,099	25.10	843,638.58	16.41	551,558.13	--	–	33.43	1,123,619.04	74.94	2,518,815.75
Lebanon	A		16,006	28.17	450.89	11.34	181.51	.48	7.68	16.73	267.78	56.72	907.86
	N		381,274	28.17	10,740.49	11.34	4,323.65	.48	183.01	23.13	8,818.87	63.12	24,066.02
Lemmon	A		3,395	28.49	96.72	7.77	26.38	.22	.75	19.29	65.49	55.77	189.34
	N	1,871	9,686,953	28.49	275,981.29	7.77	75,267.62	.22	2,131.13	26.35	255,251.21	62.83	608,631.25
Lennox	A		18,411	24.76	455.86	9.71	178.77	--	–	27.50	506.30	61.97	1,140.93
	N	1,827	9,187,075	24.76	227,471.98	9.71	89,206.50	–	–	40.52	372,260.28	74.99	688,938.76
Leola	A		24,990	22.65	566.02	10.24	255.90	.38	9.50	13.64	340.86	46.91	1,172.28
	N	640	3,137,644	22.65	71,067.64	10.24	32,129.47	.38	1,192.30	16.76	52,586.91	50.03	156,976.32
Lesterville	N	157	736,880	10.79	7,950.94	6.37	4,693.93	.09	66.32	44.64 *	25,472.88	61.89	38,184.07
Letcher	A		9,620	30.82	296.49	21.92	210.87	--	--	28.60	275.13	81.34	782.49
	N	221	392,418	30.82	12,094.32	21.92	8,601.80	--	–	44.60	17,501.84	97.34	38,197.96
Lily	A		13,934	27.28	380.12	9.69	135.02	.44	6.13	22.58	314.63	59.99	835.90
	N	38	41,060	27.28	1,120.12	9.69	397.87	.44	18.07	31.77	1,304.48	69.18	2,840.54
Long Lake	A		5,040	20.19	101.76	10.24	51.61	.38	1.92	13.64	68.75	44.45	224.04
	N	116	283,410	20.19	5,722.05	10.24	2,902.12	.38	107.70	16.76	4,749.95	47.57	13,481.82
Lowry	A		14,805	–	–	8.67	128.36	.29	4.29	12.64	187.14	21.60	319.79
	N	22	99,127	–	–	8.67	859.43	.29	28.75	16.20	1,605.86	25.16	2,494.04
Loyalton	A		9,035	2.46	22.23	6.77	61.17	.37	3.34	15.34	138.60	24.94	225.34
	N		15,885	2.46	39.08	6.77	107.54	.37	5.88	22.05	350.26	31.65	502.76
McIntosh	A		16,949	45.00	762.71	17 21	291.69	.46	7.80	28.66	485.76	91.33	1,547.96
	N	418	560,148	45.00	25,206.66	17.21	9,640.15	.46	257.67	42.32	23,705.46	104.99	58,809.94
McLaughlin	A		5,944	28.65	170.30	17.21	102.30	.46	2.73	25.04	148.84	71.36	424.17
	N	754	1,703,778	28.65	48,813.24	17.21	29,322.02	.46	783.74	37.98	64,709.49	84.30	143,628.49

* Lesterville N due to adjustment for overlapping school district only, this levy is applied against 570,629 taxable value to determine school tax dollars

TABLE VII – 4

1983 AMOUNT OF TAXABLE VALUATION LEVIES AND TAXES FOR MUNICIPALITIES PAYABLE IN 1984

		Population	1983 Taxable Valuation	City Levy	City Tax	County Levy	County Tax	Subdistrict Cons Levy	Subdistrict Cons Tax	School Levy	School Tax	Total Levy	Total Tax
Madison	A		96,275	13.75	1,323.78	10.03	965.64	.04	3.85	24.68	2,376.07	48.50	4,669.34
	N	6,210	28,268,663	13.75	388,694.12	10.03	283,534.69	.04	1,130.75	38.59	1,090,887.71	62.41	1,764,247.27
Marion	A		43,975	18.47	812.22	8.96	394.02	–	–	26.51	1,165.78	53.94	2,372.02
	N	830	3,450,926	18.47	63,738.60	8.96	30,920.30	–	–	38.55	133,033.20	65.98	227,692.10
Martin	N	1,101	2,460,758	20.32	50,002.60	16.71	41,119.27	–	–	39.93	98,258.07	76.96	189,379.94
Marvin	A		33,418	23.70	792.01	9.45	315.80	.04	1.34	27.00 *	703.13	60.19	1,812.28
	N	52	65,735	23.70	1,557.92	9.45	621.20	.04	2.63	37.02 *	2,332.85	70.21	4,514.60
Mellette	N	192	871,914	23.76	20,716.68	13.67	11,919.06	.50	435.96	31.02	27,046.77	68.95	60,118.47
Menno	A		22,703	27.37	621.38	10.87	246.78	.12	2.72	19.22	436.35	57.58	1,307.23
	N	793	3,202,651	27.37	87,656.56	10.87	34,812.82	.12	384.32	28.39	90,923.26	66.75	213,776.96
Midland	N	274	544,215	23.73	12,914.22	13.23	7,199.96	.30	163.26	42.16	22,944.10	79.42	43,221.54
Milbank	A		28,474	24.54	698.75	9.45	269.08	.04	1.14	21.96	625.29	55.99	1,594.26
	N	4,120	23,724,266	24.54	582,193.49	9.45	224,194.31	.04	948.97	30.87	732,368.09	64.90	1,539,704.86
Miller	N	1,931	7,553,327	17.24	130,219.36	8.94	67,526.74	.59	4,456.46	31.12	235,059.54	57.89	437,262.10
Mission	A		2,895	–	–	18.88	54.66	–	–	25.40	73.53	44.28	128.19
	N	748	1,415,752	–	–	18.88	26,729.40	–	–	36.36	51,476.74	55.24	78,206.14
Mission Hill	A		13,991	20.35	284.72	6.37	89.12	.09	1.26	19.28	269.75	46.09	644.85
	N	185	482,887	20.35	9,826.75	6.37	3,075.99	.09	43.46	26.29	12,695.10	53.10	25,641.30
Mitchell 17-2	N		94,918,824	14.13	1,341,202.98	4.98	472,695.74	.07	6,644.32	26.99	2,561,859.06	46.17	4,382,402.10
Mitchell 1-17-2	N		214,074	14.13	3,024.87	4.98	1,066.09	.07	14.99	27.31	5,846.36	46.49	9,952.31
Mitchell 6-17-2	N		5,979,357	14.13	84,488.31	4.98	29,777.20	.07	418.55	26.67	159,469.45	45.85	274,153.51
Mitchell 32-17-2	N	13,916	3,563,916	14.13	50,358.13	4.98	17,748.30	.07	249.47	26.70	95,156.56	45.88	163,512.46
Mitchell 33-17-2	N		2,392,443	14.13	33,805.22	4.98	11,914.37	.07	167.47	26.89	64,332.79	46.07	110,219.85
Mitchell 34-17-2	N		3,323,367	14.13	46,959.18	4.98	16,550.37	.07	232.64	27.03	89,830.61	46.21	153,572.80
Mobridge	A		7,815	18.03	140.90	8.67	67.76	.29	2.27	21.76	170.05	48.75	380.98
	N	4,174	26,207,486	18.03	472,520.97	8.67	227,218.90	.29	7,600.17	33.25	871,398.91	60.24	1,578,738.95
Monroe	A		21,700	46.06	999.50	8.96	194.43	–	–	26.51	575.27	81.53	1,769.20
	N	354	366,920	46.06	16,900.34	8.96	3,287.60	–	–	38.55	14,144.77	93.57	34,332.71
Montrose	A		5,880	18.13	106.60	11.85	69.68	–	–	18.55	109.04	48.53	285.32
	N	396	1,280,089	18.13	23,208.01	11.85	15,169.05	–	–	25.18	32,232.64	55.16	70,609.70
Morristown	A		4,837	39.98	193.38	17.21	83.24	.46	2.23	28.66	138.63	86.31	417.48
	N		195,239	39.98	7,805.66	17.21	3,360.06	.46	89.81	42.32	8,262.51	99.97	19,518.04
Mound City	N	111	288,064	14.75	4,248.94	11.45	3,298.33	.37	106.58	26.10	7,518.47	52.67	15,172.32
Mount Vernon	A		3,687	14.29	52.69	4.98	18.36	.07	.26	13.34	49.18	32.68	120.49
	N	402	1,677,427	14.29	23,970.43	4.98	3,353.59	.07	117.42	17.09	28,667.23	36.43	61,108.67
Murdo	A		13,795	21.64	298.52	20.33	280.45	.39	5.38	23.57	325.15	65.93	909.50
	N	723	2,296,870	21.64	49,704.27	20.33	46,695.37	.39	895.78	33.95	77,978.74	76.31	175,274.16

•	Marvin	A	due to adjustment for overlapping school district only, this levy is applied against 26,042 taxable value to determine school tax dollars
		N	due to adjustment for overlapping school district only, this levy is applied against 63,016 taxable value to determine school tax dollars

TABLE VII – 4
1983 AMOUNT OF TAXABLE VALUATION LEVIES AND TAXES FOR MUNICIPALITIES PAYABLE IN 1984

		Population	1983 Taxable Valuation	City Levy	City Tax	County Levy	County Tax	Subdistrict Cons Levy	Subdistrict Cons Tax	School Levy	School Tax	Total Levy	Total Tax
Naples	A		2,120	27.10	57.45	12.67	26.86	.61	1.29	31.37	66.50	71.75	152.10
	A		10,550	27.10	285.91	12.67	133.67	.61	6.44	28.20	297.51	68.58	723.53
	N	45	30,755	27.10	833.46	12.67	389.67	.61	18.76	44.18	1,358.76	84.56	2,600.65
New Effington	A		6,569	9.34	61.35	17.99	118.18	--	–	31.00	203.64	58.33	383.17
	N	261	635,671	9.34	5,937.17	17.99	11,435.72	--	–	47.00	29,876.54	74.33	47,249.43
Newell	N	638	2,671,956	22.46	60,012.13	11.59	30,967.97	–	–	41.37	110,538.82	75.42	201,518.92
New Underwood	A		3,568	26.20	93.48	12.65	45.14	.08	.29	26.48	94.48	65.41	233.39
	N	512	1,277,609	26.20	33,473.36	12.65	16,161.75	.08	102.21	38.74	49,494.57	77.67	99,231.89
Nisland	N	216	445,843	22.43	10,000.26	12.41	5,532.91	–	–	41.37	18,444.52	76.21	33,977.69
Norty Sioux City	A		98,233	13.33	1,309.45	10.47	1,028.50	.04	3.93	19.60	1,925.37	43.44	4,267.25
	N		3,383,203	13.33	45,098.10	10.47	35,422.14	.04	135.33	28.90	97,774.57	52.74	178,430.14
N. Sioux City (Annexed)	A		77,862	10.00	778.62	10.47	815.22	.04	3.11	19.60	1,526.10	40.11	3,123.05
	N	1,992	5,778,338	10.00	57,783.38	10.47	60,499.20	.04	231.13	28.90	166,993.97	49.41	285,507.68
Northville	A		13,421	7.09	95.15	13.67	183.47	.50	6.71	21.15	283.85	42.41	569.18
	N	138	367,366	7.09	2,604.62	13.67	5,021.89	.50	183.68	31.02	11,395.69	52.28	19,205.88
Nunda	A		83,175	20.12	1,673.48	10.03	834.25	.04	3.33	29.62	2,463.64	59.81	4,974.70
	N	60	224,503	20.12	4,517.00	10.03	2,251.77	.04	8.98	45.62	10,241.83	75.81	17,019.58
Oacoma	A		5,718	34.51	197.33	10.44	59.70	--	--	17.77 *	136.58	62.72	373.61
	N	287	704,897	34.51	24,326.00	10.44	7,359.12	--	--	22.98 *	24,899.24	67.93	56,584.36
Oelrichs	A		2,565	17.93	45.99	15.48	39.71	–	–	13.06	33.50	46.47	119.20
	N	124	284,958	17.93	5,109.30	15.48	4,411.15	--	--	18.12	5,163.44	51.53	14,683.89
Oldham	N	213	639,225	33.54	21,439.61	10.415	6,657.53	.04	25.57	27.79	17,764.06	71.785	45,886.77
Olivet	A		12,405	14.32	177.64	10.87	134.84	.12	1.49	19.22	238.42	44.53	552.39
	N	96	301,888	14.32	4,323.04	10.87	3,281.52	.12	36.23	28.39	8,570.60	53.70	16,211.39
Onaka	A		4,394	40.80	179.28	16.68	73.29	.52	2.28	20.88	91.75	78.88	346.60
	N	68	168,768	40.80	6,885.73	16.68	2,815.05	.52	87.76	31.82	5,370.20	89.82	15,158.74
Onida	A		16,610	19.60	325.56	11.43	189.85	.41	6.81	22.20	368.74	53.64	890.96
	N	851	3,007,538	19.60	58,947.74	11.43	34,376.16	.41	1,233.09	32.57	97,955.51	64.01	192,512.50
Orient	A		4,620	23.81	110.00	16.68	77.06	.52	2.40	21.58	99.70	62.59	289.16
	N	89	194,809	23.81	4,638.40	16.68	3,249.41	.52	101.30	33.11	6,450.13	74.12	14,439.24
Ortley	A		52,757	18.46	973.89	17.27	911.11	--	--	26.60 *	2,166.78	62.33	4,051.78
	N	80	109,752	18.46	2,026.02	17.27	1,895.42	--	–	38.55 *	5,113.70	74.28	9,035.14

* Oacoma A due to adjustment for overlapping school district only, this levy is applied against 7,686 taxable value to determine school tax dollars
N due to adjustment for overlapping school district only, this levy is applied against 1,083,518 taxable value to determine school tax dollars

* Ortley A due to adjustment for overlapping school district only, this levy is applied against 81,458 taxable value to determine school tax dollars
N due to adjustment for overlapping school district only, this levy is applied against 132,651 taxable value to determine school tax dollars

TABLE VII – 4
1983 AMOUNT OF TAXABLE VALUATION LEVIES AND TAXES FOR MUNICIPALITIES PAYABLE IN 1984

		Population	1983 Taxable Valuation	City Levy	City Tax	County Levy	County Tax	Subdistrict Cons Levy	Subdistrict Cons Tax	School Levy	School Tax	Total Levy	Total Tax
Parker	A		15,450	11.16	172.42	8.96	138.43	–	–	27.63	426.88	47.75	737.73
	N	999	3,524,415	11.16	39,332.47	8.96	31,578.76	–	–	42.57	150,034.35	62.69	220,945.58
Parkston	N	1,545	7,852,681	24.91	195,610.28	10.87	85,358.64	.12	942.32	33.23	260,944.59	69.13	542,855.83
Peever	N	232	278,126	30.56	8,499.53	18.23	5,070.24	–	–	47.40	13,183.17	96.19	26,752.94
Philip	N	1,072	3,529,391	26.20	92,470.04	13.23	46,693.84	.30	1,058.82	35.66	125,858.08	75.39	266,080.78
Pierpont	A		9,485	43.95	416.87	9.69	91.91	.44	4.17	25.32 *	186.08	79.40	699.03
	N	184	590,328	43.95	25,944.92	9.69	5,720.28	.44	259.74	38.66 *	19,032.47	92.74	50,957.41
Pierre	A		158,614	7.94	1,259.40	9.46	1,500.49	.39	61.86	22.45	3,560.88	40.24	6,382.63
	N	11,973	95,349,998	7.94	757,078.98	9.46	902,010.98	.39	37,186.50	30.99	2,954,896.44	48.78	4,651,172.90
Plankinton	A		3,055	21.04	64.28	13.10	40.02	.13	.40	17.37	53.07	51.64	157.77
	N	644	2,373,949	21.04	49,947.89	13.10	31,098.73	.13	308.61	23.61	56,048.94	57.88	137,404.17
Platte	A		4,818	29.40	141.65	15.76	75.93	.12	.58	16.16	77.86	61.44	296.02
	N	1,334	4,498,564	29.40	132,257.78	15.76	70,897.37	.12	539.83	24.61	110,709.66	69.89	314,404.64
Pollock	N	355	1,225,842	44.40	54,427.38	11.45	14,035.89	.37	453.56	26.10	31,994.48	82.32	100,911.31
Presho	A		13,860	51.96	720.17	10.44	144.70	–	–	26.84	372.00	89.24	1,236.87
	N	757	1,565,827	51.96	81,360.37	10.44	16,347.23	–	–	39.20	61,380.42	101.60	159,088.02
Pringle	N	105	296,853	16.68	4,951.51	10.85	3,220.86	–	–	34.74	10,312.67	62.27	18,485.04
Pukwana	A		13,241	8.35	110.56	12.64	167.37	.10	1.32	17.77	235.29	38.86	514.54
	N	234	573,426	8.35	4,788.11	12.64	7,248.10	.10	57.34	22.98	13,177.33	44.07	25,270.88
Quinn	A		24,322	6.24	151.77	12.65	307.67	–	–	18.32	445.58	37.21	905.02
	N	79	216,195	6.24	1,349.06	12.65	2,734.87	–	–	25.66	5,547.56	44.55	9,631.49
Ramona	A		17,550	10.44	183.22	10.03	176.03	.04	.70	27.67	485.61	48.18	845.56
	N	241	680,022	10.44	7,099.43	10.03	6,820.62	.04	27.20	42.18	28,683.33	62.69	42,630.58
Rapid City 51-4/2 RC	A		9,844	11.55	113.70	12.65	124.53	.08	.79	28.50	280.55	52.78	519.57
	N		4,012,200	11.55	46,340.91	12.65	50,754.33	.08	320.98	42.83	171,842.53	67.11	269,258.75
Rapid City 51-4/2 RC/RS	N		9,272,558	11.55	107,098.04	16.60	153,924.46	.08	741.80	42.83	397,143.66	71.06	658,907.96
Rapid City 51-4/2 RC/VS	N		606,742	11.55	7,007.87	16.75	10,162.93	.08	48.54	42.83	25,986.76	71.21	43,206.10
Rapid City 51-4/0 RC	A		30,582	11.55	353.22	12.65	386.86	.08	2.45	29.38	898.50	53.66	1,641.03
	N	46,492	312,832,141	11.55	3,613,211.23	12.65	3,957,326.58	.08	25,026.57	43.71	13,673,892.88	67.99	21,269,457.26
Ravinia	A		3,552	15.04	53.42	15.76	55.98	.12	.43	25.14	89.30	56.06	199.13
	N	88	112,806	15.04	1,696.60	15.76	1,777.82	.12	13.54	34.72	3,916.62	65.64	7,404.58
Raymond	N	106	186,359	34.31	6,393.98	12.67	2,361.17	.61	113.68	30.95	5,767.81	78.54	14,636.64
Redfield	A		2,558	25.00	63.95	13.24	33.87	.50	1.28	25.05	64.08	63.79	163.18
	N	3,027	13,798,323	25.00	344,958.08	13.24	182,689.80	.50	6,899.16	36.39	502,120.97	75.13	1,036,668.01
Ree Heights	A		5,236	15.00	78.54	8.94	46.81	.59	3.09	21.64	113.31	46.17	241.75
	N	88	167,015	15.00	2,505.23	8.94	1,493.11	.59	98.54	32.46	5,421.31	56.99	9,518.19

* Pierpont A due to adjustment for overlapping school district only, this levy is applied against 7,349 taxable value to determine school tax dollars
N due to adjustment for overlapping school district only, this levy is applied against 492,304 taxable value to determine school tax dollars

TABLE VII – 4
1983 AMOUNT OF TAXABLE VALUATION LEVIES AND TAXES FOR MUNICIPALITIES PAYABLE IN 1984

		Population	1983 Taxable Valuation	City Levy	City Tax	County Levy	County Tax	Subdistrict Cons Levy	Subdistrict Cons Tax	School Levy	School Tax	Total Levy	Total Tax
Reliance	A		12,170	19.37	235.73	10.44	127.05	–	–	26.84	326.64	56.65	689.42
	N	192	431,129	19.37	8,350.97	10.44	4,500.99	–	–	39.20	16,900.26	69.01	29,752.22
Revillo	N	158	430,962	22.28	9,601.83	9.45	4,072.59	.04	17.24	29.50	12,713.38	61.27	26,405.04
Rockham	A		9,472	18.91	179.12	16.68	157.99	.52	4.93	21.58	204.41	57.69	546.45
	N	52	85,743	18.91	1,621.40	16.68	1,430.19	.52	44.59	33.11	2,838.95	69.22	5,935.13
Roscoe	A		13,055	18.31	239.04	6.77	88.38	.37	4.83	15.34	200.26	40.79	532.51
	N	370	1,845,059	18.31	33,783.03	6.77	12,491.05	.37	682.67	22.05	40,683.55	47.50	87,640.30
Rosholt	A		2,066	13.56	28.01	17.99	37.17	–	–	31.00	64.05	62.55	129.23
	N	446	2,103,856	13.56	28,528.29	17.99	37,848.37	–	–	47.00	98,881.23	78.55	165,257.89
Roslyn	N	261	807,085	33.82	27,295.61	9.69	7,820.65	.44	355.12	42.49	34,293.04	86.44	69,764.42
Roswell	A		89,028	7.38	657.03	15.18	1,351.45	–	–	19.24	1,712.90	41.80	3,721.38
	N	19	32,898	7.38	242.79	15.18	499.39	–	–	27.59	907.66	50.15	1,649.84
St. Francis	N	1,010	53,870	–	–	18.88	1,017.07	–	–	36.36	1,958.71	55.24	2,975.78
St. Lawrence	A		49,816	19.65	978.88	8.94	445.36	.59	29.39	20.30	1,011.26	49.48	2,464.89
	N	223	507,865	19.65	9,979.55	8.94	4,540.31	.59	299.64	31.12	15,804.76	60.30	30,624.26
Salem	A		22,793	16.44	374.72	11.85	270.10	–	–	26.19	596.95	54.48	1,241.77
	N	1,486	7,963,394	16.44	130,918.20	11.85	94,366.22	–	–	40.19	320,048.80	68.48	545,333.22
Scotland	A		13,870	26.68	370.05	9.71	134.68	.09	1.25	28.64	397.24	65.12	903.22
	N	1,006	3,858,679	26.68	102,949.56	9.71	37,467.77	.09	347.28	44.64	172,251.43	81.12	313,016.04
Selby	A		18,750	16.10	301.88	8.67	162.56	.29	5.44	12.64	237.00	37.70	706.88
	N	884	4,948,159	16.10	79,665.36	8.67	42,900.54	.29	1,434.97	16.20	80,160.18	41.26	204,161.05
Seneca	A		22,794	11.40	259.85	17.68	403.00	.52	11.85	21.58	491.89	51.18	1,166.59
	N	103	136,831	11.40	1,559.87	17.68	2,419.17	.52	71.15	33.11	4,530.47	62.71	8,580.66
Sherman	A		22,496	.83	18.67	8.78	197.51	.03	.67	27.41	616.62	37.05	833.47
	N	100	339,075	.83	281.43	8.78	2,977.08	.03	10.17	40.08	13,590.13	49.72	16,858.81
Sinai	A		14,995	28.97	434.41	9.30	139.45	.04	.60	34.44	516.43	72.75	1,090.89
	N		549,795	28.97	15,927.56	9.30	5,113.09	.04	21.99	50.44	27,731.66	88.75	48,794.30
Sioux Falls (Minnehaha)	A		1,325,437	18.40	24,388.04	7.57	10,033.56	.03	39.76	28.75	38,106.31	54.75	72,567.67
	N	81,071	596,709,237	18.40	10,979,449.96	7.57	4,517,088.92	.03	17,901.28	43.03	25,676,398.47	69.03	41,190,838.63
Sioux Falls (Lincoln)	N		4,699,057	18.40	86,462.65	9.71	45,627.84	–	–	–	–	28.11	132,090.49
Sioux Falls (Lincoln 2B)	A		–	–	–	–	–	–	–	33.25 *	1,552.91	33.25	1,552.91
	N		–	–	–	–	–	–	–	47.53 *	5,135.90	47.53	5,135.90
Sioux Falls (Lincoln 2A)	A		–	–	–	–	–	–	–	30.64 *	1,387.10	30.64	1,387.10
	N		–	–	–	–	–	–	–	44.92 *	134,841.08	44.92	134,841.08
	A	161	–	–	–	–	–	–	–	28.75 *	669.44	28.75	669.44
Sisseton	A		7,071	25.00	176.78	18.23	128.90	–	–	31.72	224.29	74.95	529.97
	N	2,789	6,999,595	25.00	174,989.88	18.23	127,602.62	–	–	47.40	331,780.80	90.63	634,373.30

* Sioux Falls (2B) A due to adjustment for overlapping school district only, this levy is applied against 46,704 taxable value to determine school tax dollars
N due to adjustment for overlapping school district only, this levy is applied against 108,056 taxable value to determine school tax dollars
Sioux Falls (2A) A due to adjustment for overlapping school district only, this levy is applied against 45,271 taxable value to determine school tax dollars
N due to adjustment for overlapping school district only, this levy is applied against 3,001,805 taxable value to determine school tax dollars
A due to adjustment for overlapping school district only, this levy is applied against 23,285 taxable value to determine school tax dollars

TABLE VII – 4
1983 AMOUNT OF TAXABLE VALUATION LEVIES AND TAXES FOR MUNICIPALITIES PAYABLE IN 1984

		Population	1983 Taxable Valuation	City Levy	City Tax	County Levy	County Tax	Subdistrict Cons Levy	Subdistrict Cons Tax	School Levy	School Tax	Total Levy	Total Tax
South Shore	A		36,220	7.31	264.77	9.73	352.42	.03	1.09	25.47 *	1,153.18	42.54	1,771.46
	N	241	915,415	7.31	6,691.68	9.73	8,906.99	.03	27.46	37.49 *	42,892.05	54.56	58,518.18
Spearfish	A		16,105	8.58	138.18	13.89	223.70	–	–	25.97	418.25	48.44	780.13
	N	5,251	35,721,336	8.58	306,489.06	13.89	496,169.36	–	–	37.67	1,345,622.73	60.14	2,148,281.15
Spencer	A		2,040	24.29	49.55	11.85	24.17	–	–	21.69	44.25	57.83	117.97
	N	380	1,048,124	24.29	25,458.93	11.85	12,420.27	–	–	33.47	35,080.71	69.61	72,959.91
Springfield	A		230	24.98	5.75	9.71	2.23	.09	.02	26.77	6.16	61.55	14.16
	N	1,348	3,266,204	24.98	81,589.78	9.71	31,714.84	.09	293.96	39.56	129,211.03	74.34	242,809.61
Stickney	N	409	1,271,712	25.45	32,365.07	13.10	16,659.43	.13	165.32	25.98	33,039.08	64.66	82,228.90
Stockholm	A		34,702	20.80	721.80	9.45	327.93	.04	1.39	21.96	762.06	52.25	1,813.18
	N	95	301,801	20.80	6,277.46	9.45	2,852.02	.04	12.07	30.87	9,316.60	61.16	18,458.15
Strandburg	A		328	12.77	4.19	9.45	3.10	.04	.01	21.11	6.92	43.37	14.22
	N	79	97,595	12.77	1,246.29	9.45	922.27	.04	3.90	29.50	2,879.05	51.76	5,051.51
Stratford	N	77	272,774	14.66	3,998.87	13.44	3,666.08	.39	106.38	34.19	9,326.14	62.68	17,097.47
Sturgis	N	5,184	26,024,622	24.40	635,000.78	11.78	306,570.05	–	–	38.39	999,085.24	74.57	1,940,656.07
Summit	A		3,619	24.30	87.94	17.77	64.31	–	–	35.51	128.51	77.58	280.76
	N	290	490,012	24.30	11,907.29	17.77	8,707.51	–	–	50.96	24,971.01	93.03	45,585.81
Tabor	A		2,030	27.32	55.46	9.71	19.71	.09	.18	26.77	54.34	63.89	129.69
	N	458	1,661,243	27.32	45,385.16	9.71	16,130.67	.09	149.51	39.56	65,718.77	76.68	127,384.11
Tea	A		15,835	10.92	172.92	9.71	153.76	–	–	27.50	435.46	48.13	762.14
	N	729	4,000,575	10.92	43,686.28	9.71	38,845.58	–	–	40.52	162,103.30	61.15	244,635.16
Timber Lake	A		1,884	21.75	40.98	19.42	36.59	.38	.72	25.36	47.78	66.91	126.07
	N		1,147,746	21.75	24,963.48	19.42	22,289.23	.38	436.14	40.72	46,736.22	82.27	94,425.07
Tolstoy	A		5,002	14.91	74.58	11.34	56.72	.48	2.40	15.45	77.28	42.18	210.98
	N		397,450	14.91	5,925.98	11.34	4,507.08	.48	190.78	21.85	8,684.28	48.58	19,308.12
Toronto	A		5,736	31.24	179.19	16.57	95.05	.06	.34	30.90 *	148.57	78.77	423.15
	N	236	570,442	31.24	17,820.61	16.57	9,452.22	.06	34.23	45.45 *	25,370.64	93.32	52,677.70
Trent	A		60,233	24.79	1,493.18	13.08	787.85	.05	3.01	24.51	1,476.31	62.43	3,760.35
	N	197	561,085	24.79	13,909.30	13.08	7,338.99	.05	28.05	37.22	20,883.58	75.14	42,159.92
Tripp	A		3,470	40.31	139.88	10.87	37.72	.12	.42	16.72	58.02	68.02	236.04
	N	804	3,661,497	40.31	147,594.94	10.87	39,800.47	.12	439.38	25.04	91,683.88	76.34	279,518.67
Tulare	N	238	901,745	10.76	9,702.78	13.67	12,326.85	.50	450.87	27.59	24,879.14	52.52	47,359.64
Turton	A		13,094	31.39	411.02	13.67	178.99	.50	6.55	14.94	195.62	60.50	792.18
	N	101	284,139	31.39	8,919.12	13.67	3,884.18	.50	142.07	20.97	5,958.39	66.53	18,903.76
Twin Brooks	A		30,982	8.07	250.02	9.45	292.78	.04	1.24	23.29	721.57	40.85	1,265.61
	N	87	136,341	8.07	1,100.27	9.45	1,288.42	.04	5.45	32.20	4,390.18	49.76	6,784.32

*	South Shore	A	due to taxable percentage change from 48% to 60%, this levy is applied against 45,276 taxable value to determine school tax dollars
		N	due to taxable percentage change from 48% to 60%, this levy is applied aginst 1,144,093 taxable value to determine school tax dollars
*	Toronto	A	due to adjustment for overlapping school district only, this levy is applied against 4,808 taxable value to determine school tax dollars
		N	due to adjustment for overlapping school district only, this levy is applied against 558,210 taxable value to determine school tax dollars

TABLE VII – 4
1983 AMOUNT OF TAXABLE VALUATION LEVIES AND TAXES FOR MUNICIPALITIES PAYABLE IN 1984

		Population	1983 Taxable Valuation	City Levy	City Tax	County Levy	County Tax	Subdistrict Cons Levy	Subdistrict Cons Tax	School Levy	School Tax	Total Levy	Total Tax
Tyndall	A		50,178	13.39	671.88	9.71	487.23	.09	4.52	26.77	1,343.27	49.96	2,506.90
	N	1,243	4,893,521	13.39	65,524.25	9.71	47,516.09	.09	440.42	39.56	193,587.69	62.75	307,068.45
Utica	A		15,432	15.37	237.19	6.37	98.30	–	–	19.28	297.53	41.02	633.02
	N	100	309,864	15.37	4,762.61	6.37	1,973.83	–	–	26.29	8,146.32	48.03	14,882.76
Valley Springs	A		40,236	20.02	805.52	8.78	353.27	.03	1.21	33.07	1,330.60	61.90	2,490.60
	N	801	2,752,085	20.02	55,096.74	8.78	24,163.31	.03	82.56	49.07	135,044.81	77.90	214,387.42
Veblen	A		3,463	15.84	54.85	12.82	44.40	–	–	33.15	114.80	61.81	214.05
	N	374	809,569	15.84	12,823.57	12.82	10,378.67	–	–	49.00	39,668.88	77.66	62,871.12
Verdon	A		8,138	–	–	13.44	109.37	.39	3.17	12.52 *	93.59	26.35	206.13
	N	7	14,077	–	–	13.44	189.18	.39	5.49	15.52 *	284.28	29.35	478.95
Vermillion	A		80,448	9.66	777.13	10.14	815.74	–	–	31.13	2,504.35	50.93	4,097.22
	N	10,136	36,452,215	9.66	352,128.40	10.14	369,625.46	–	–	44.63	1,626,862.36	64.43	2,348,616.22
Viborg	A		920	20.76	19.10	8.96	8.24	–	–	21.81	20.07	51.53	47.41
	N	812	3,207,421	20.76	66,580.27	8.96	28,735.99	–	–	34.93	112,025.47	64.65	207,341.73
Vienna	A		35,495	15.03	533.49	12.67	449.72	.61	21.65	31.37	1,113.48	59.68	2,118.34
	N	90	355,697	15.03	5,346.13	12.67	4,506.68	.61	216.98	47.37	16,849.37	75.68	26,919.16
Vilas	A		215,556	2.70	582.00	15.18	3,272.14	.03	6.47	19.24	4,147.30	37.15	8,007.91
	N	28	62,154	2.70	167.82	15.18	943.50	.03	1.86	27.59	1,714.83	45.50	2,828.01
Virgil	A		37,438	15.00	561.57	9.65	361.28	.39	14.60	21.57	807.54	46.61	1,744.99
	N	37	91,016	15.00	1,365.24	9.65	878.30	.39	35.50	32.85	2,989.88	57.89	5,268.92
Volga	A		6,953	19.59	136.21	9.30	64.66	.04	.28	34.44	239.46	63.37	440.61
	N		6,611,223	19.59	129,513.86	9.30	61,484.37	.04	264.45	50.44	333,470.09	79.37	524,732.77
Volin	A		2,392	11.54	27.60	6.37	15.24	.09	.22	21.04	50.33	39.04	93.39
	N	153	430,819	11.54	4,971.65	6.37	2,744.32	.09	38.77	30.73	13,239.07	48.73	20,993.81
Wagner	A		7,593	22.12	167.96	15.76	119.67	.12	.91	23.75	180.33	61.75	468.87
	N	1,453	4,287,237	22.12	94,833.68	15.76	67,566.86	.12	514.47	32.48	139,249.46	70.48	302,164.47
Wakonda	A		1,229	45.00	55.31	10.14	12.46	–	–	19.20	23.60	74.34	91.37
	N	383	1,031,738	45.00	46,428.21	10.14	10,461.82	–	–	26.20	27,031.54	81.34	83,921.57
Wall	A		11,824	22.31	263.79	12.65	149.57	.08	.95	18.32	216.62	53.36	630.93
	N	542	4,416,131	22.31	98,523.88	12.65	55,864.06	.08	353.29	25.66	113,317.92	60.70	268,059.15
Wallace	N	90	288,786	12.12	3,500.09	9.73	2,809.89	–	–	23.78 *	6,599.02	45.63	12,909.00
Ward	A		18,928	31.14	589.42	13.08	247.58	.05	.95	24.51	463.93	68.78	1,301.88
	N	43	110,356	31.14	3,436.49	13.08	1,443.46	.05	5.52	37.22	4,107.45	81.49	8,992.92
Warner	A		1,929	14.40	27.78	13.44	25.93	.39	.75	24.25	46.78	52.48	101.24
	N	321	1,560,634	14.40	22,473.13	13.44	20,974.92	.39	608.65	34.19	53,358.08	62.42	97,414.78
Wasta	A		464	14.92	6.92	12.65	5.87	.08	.04	18.32	8.50	45.97	21.33
	N	99	234,239	14.92	3,494.85	12.65	2,963.12	.08	18.74	25.66	6,010.57	53.31	12,487.28

* Verdon A due to adjustment for overlapping school district only, this levy is applied against 7,475 taxable value to determine school tax dollars

N due to adjustment for overlapping school district only, this levy is applied against 18,317 taxable value to determine school tax dollars

* Wallace N due to adjustment for overlapping school district only, this levy is applied against 277,503 taxable value to determine school tax dollars

TABLE VII – 4
1983 AMOUNT OF TAXABLE VALUATION LEVIES AND TAXES FOR MUNICIPALITIES PAYABLE IN 1984

		Population	1983 Taxable Valuation	City Levy	City Tax	County Levy	County Tax	Subdistrict Cons Levy	Subdistrict Cons Tax	School Levy	School Tax	Total Levy	Total Tax
Watertown	A		111,907	10.75	1,203.00	9.73	1,088.86	.03	3.36	21.43	2,398.17	41.94	4,693.39
	N	15,649	106,377,979	10.75	1,143,563.27	9.73	1,035,057.74	.03	3,191.34	28.82	3,065,813.35	49.33	5,247,625.70
Waubay	A		58,664	19.62	1,150.99	9.69	568.45	.44	25.81	26.60	1,560.46	56.35	3,305.71
	N		1,791,864	19.62	35,156.37	9.69	17,363.16	.44	788.42	38.55	69,076.36	68.30	122,384.31
Webster	A		4,356	20.96	91.30	9.69	42.21	.44	1.92	17.48	76.14	48.57	211.57
	N	2,417	12,084,637	20.96	253,293.99	9.69	117,100.13	.44	5,317.24	23.78	287,372.67	54.87	663,084.03
Wentworth	N	193	728,462	22.33	16,266.56	10.03	7,306.47	.04	29.14	33.20	24,184.94	65.60	47,787.11
Wessington (Beadle)	A		38,264	35.63	1,363.35	9.65	369.25	.39	14.92	27.22	1,041.55	72.89	2,789.07
	N	304	743,540	35.63	26,492.33	9.65	7,175.16	.39	289.98	40.92	30,425.66	86.59	64,383.13
Wessington (Hurlbert Annex/Hand)	N		50,583	–	–	8.94	452.21	.59	29.84	40.92	2,069.86	50.45	2,551.91
Wessington Springs	A		36,045	26.84	967.45	18.45	665.03	.15	5.41	23.83	858.95	69.27	2,496.84
	N	1,203	3,466,503	26.84	93,040.94	18.45	63,956.98	.15	519.98	34.42	119,317.03	79.86	276,834.93
Westport	A		11,802	8.41	99.25	13.54	159.80	.39	4.60	24.58	290.09	46.92	553.74
	N	117	184,949	8.41	1,555.42	13.54	2,504.21	.39	72.13	35.39	6,545.35	57.73	10,677.11
Wetonka	A		11,430	45.00	514.35	10.24	117.04	–	–	13.64	155.91	68.88	787.30
	N	22	14,580	45.00	656.10	10.24	149.30	–	–	16.76	244.36	72.00	1,049.76
White	A		33,224	33.29	1,106.03	9.30	308.98	.04	1.33	30.90	1,026.62	73.53	2,442.96
	N		1,817,580	33.29	60,507.24	9.30	16,903.49	.04	72.70	45.45	82,609.01	88.08	160,092.44
White Lake	N	414	954,202	44.50	42,461.99	13.10	12,500.05	.13	124.05	21.41	20,429.46	79.14	75,515.55
White River	N	561	1,313,817	11.73	15,411.07	19.15	25,159.60	.20	262.76	25.62	33,659.99	56.70	74,493.42
White Rock	A		57,389	14.02	804.59	17.99	1,032.43	–	–	31.00	1,779.06	63.01	3,616.08
	N	10	13,929	14.02	195.28	17.99	250.58	–	–	47.00	654.66	79.01	1,100.52
Whitewood	N	821	2,985,503	12.69	37,886.03	13.89	41,468.64	–	–	38.39 *	97,921.41	64.97	177,276.08
Willow Lake	A		2,585	46.47	120.12	12.67	32.75	.61	1.58	31.37	81.09	91.12	235.54
	N	370	757,978	46.47	35,223.24	12.67	9,603.58	.61	462.37	47.37	35,905.42	107.12	81,194.61
Wilmot	A		19,655	19.68	386.81	17.77	349.27	–	–	23.36	459.14	60.81	1,195.22
	N	507	1,749,019	19.68	34,420.69	17.77	31,080.07	–	–	33.38	58,382.25	70.83	123,883.01
Winfred	A		77,850	12.80	996.48	10.03	780.84	.04	3.11	24.68	1,921.34	47.55	3,701.77
	N	81	273,895	12.80	3,505.86	10.03	2,747.17	.04	10.96	38.59	10,569.61	61.46	16,833.60
Winner	N	3,466	15,309,867	27.64	423,164.72	13.87	212,347.86	.25	3,827.47	28.31	433,422.33	70.07	1,072,762.38
Witten (old)	A		3,490	–	–	13.87	48.41	.25	.87	17.47 *	69.18	31.59	118.46
	A		1,365	–	–	13.87	18.93	.25	.34	18.62 *	16.29	32.74	35.56
	N		655	–	–	13.87	9.08	.25	.16	23.04 *	15.09	37.16	24.33
Witten (new)	A		8,950	8.54	76.43	13.87	124.14	.25	2.24	17.47 *	254.97	40.13	457.78
	N	134	283,732	8.54	2,423.07	13.87	3,935.36	.25	70.93	23.04 *	5,359.33	45.70	11,788.69
Wolsey	A		55,803	20.00	1,116.06	9.65	538.50	.39	21.76	22.08	1,232.13	52.12	2,908.45
	N	437	1,778,251	20.00	35,565.02	9.65	17,160.12	.39	693.52	33.36	59,322.45	63.40	112,741.11

* Whitewood N due to adjustment for overlapping school district only, this levy is applied against 2,550,701 taxable value to determine school tax dollars

* Witten (old) A due to adjustment for overlapping school district only, this levy is applied against 3,960 taxable value to determine school tax dollars

N due to adjustment for overlapping school district only, this levy is applied against 875 taxable value to determine school tax dollars

* Witten (new) A due to adjustment for overlapping school district only, this levy is applied against 14,595 taxable value to determine school tax dollars

N due to adjustment for overlapping school district only, this levy is applied against 232,610 taxable value to determine school tax dollars

TABLE VII – 4
1983 AMOUNT OF TAXABLE VALUATION LEVIES AND TAXES FOR MUNICIPALITIES PAYABLE IN 1984

		Population	1983 Taxable Valuation	City Levy	City Tax	County Levy	County Tax	Subdistrict Cons Levy	Subdistrict Cons Tax	School Levy	School Tax	Total Levy	Total Tax
Wood	N	134	80,323	12.45	1,000.02	19.15	1,538.19	.20	16.06	22.60	1,815.30	54.40	4,369.57
Woonsocket	A		370	35.14	13.00	22.92	8.48	–	–	24.92	9.22	82.98	30.70
	N	790	1,689,892	35.14	59,382.80	22.92	38,732.32	–	–	38.70	65,398.82	96.76	163,513.94
Worthing	A		5,573	13.48	75.12	9.71	54.11	–	–	27.50	153.26	50.69	282.49
	N	388	1,858,233	13.48	25,048.98	9.71	18,043.44	–	–	40.52	75,295.60	63.71	118,388.02
Yale	A		861	20.00	17.22	9.65	8.31	.39	.34	25.26	21.75	55.30	47.62
	N	136	441,364	20.00	8,827.28	9.65	4,259.16	.39	172.13	39.71	17,526.56	69.75	30,785.13
Yankton	A		130,573	7.35	959.71	6.37	831.75	.09	11.75	19.28	2,517.45	33.09	4,320.66
	N	11,701	91,746,199	7.35	674,334.56	6.37	584,423.29	.09	8,257.16	26.29	2,412,007.57	40.10	3,679,022.58
TOTALS					42,238,060.21		25,015,609.89		290,345.91		92,813,281.72		160,357,297.73

TABLE VII–5
1984 VALUATIONS

COUNTY	Real Estate Full & True Valuation	Taxable Percentages	Taxable Value Railroad	Taxable Value Light, Power, Gas, Water, Etc.	Taxable Value Telephone Within	Taxable Value Telegraph	Total Taxable Utilities	Telephone Taxable Value Without
Aurora	106,697,310	43	– – –	384,426	41,485	– – –	425,911	65,595
Beadle	316,619,703	45	413,495	6,725,092	3,477,233	24,233	10,640,053	1,172,349
Bennett	42,879,820	60	– – –	– – –	– – –	– – –	– – –	2,935
Bon Homme	121,490,590	50	– – –	907,437	310,555	– – –	1,217,992	332,864
Brookings	354,047,750	49	163,639	2,358,954	402,316	3,378	2,928,287	575,850
Brown	633,348,996	45	345,338	19,509,990	8,109,852	11,647	27,976,827	1,766,092
Brule	139,069,544	34	– – –	790,780	481,963	– – –	1,272,743	280,289
Buffalo	29,679,623	34	– – –	– – –	– – –	– – –	– – –	75,731
Butte	147,612,445	41	72,089	1,941,309	911,221	898	2,925,517	805,980
Campbell	66,976,930	60	37,408	354,352	35,444	– – –	427,204	40,090
Charles Mix	155,820,690	40	– – –	885,886	676,357	– – –	1,562,243	831,381
Clark	144,367,650	42	81,244	9,135,280	418,295	472	9,635,291	1,056,417
Clay	219,984,427	50	– – –	7,325,302	1,528,935	3,689	8,857,926	338,068
Codington	349,689,829	60	437,440	12,764,006	5,479,246	11,423	18,692,115	2,432,144
Corson	132,006,895	24	– – –	232,441	138,205	602	371,248	308,816
Custer	119,574,590	40	689,126	1,980,529	29,689	456	2,699,800	782,425
Davison	297,284,860	55 A/60 NA	– – –	5,002,658	3,518,342	7,366	8,528,366	856,970
Day	183,282,090	50	– – –	1,408,187	1,016,620	1,582	2,426,389	1,128,877
Deuel	129,361,555	40	1,170	7,763,612	38,281	– – –	7,803,063	39,164
Dewey	57,004,895	35	– – –	– – –	128,106	– – –	128,106	165,224
Douglas	94,746,660	46	– – –	320,828	58,051	– – –	378,879	132,592
Edmunds	146,259,305	60	– – –	4,284,460	659,568	375	4,944,403	855,455
Fall River	93,886,230	60	3,742,797	3,607,662	– – –	1,490	7,351,949	150,771
Shannon	17,403,740	32	– – –	120,247	20,676	– – –	140,923	82,844
Faulk	114,652,770	40	– – –	407,440	110,150	311	517,901	138,155
Grant	178,491,510	40	179,767	60,422,701	943,115	1,591	61,547,174	880,216
Gregory	111,995,890	40	– – –	26,970	601,111	– – –	628,081	857,553
Haakon	74,896,870	43A/46 NA	108,121	– – –	– – –	– – –	108,121	86,236
Hamlin	126,209,833	40 A/41 NA	111,403	4,571,527	313,416	583	4,996,929	420,629
Hand	179,313,552	35	83,097	229,930	273,389	26	586,442	416,184
Hanson	98,003,450	41	– – –	610,009	44,212	– – –	654,221	228,762
Harding	106,448,655	30	– – –	540,682	21,302	– – –	561,984	191,106
Hughes	327,544,595	45	276,935	119,270	3,579,175	14,661	3,990,041	782,145

TABLE VII–5
1984 VALUATIONS

COUNTY	Real Estate Full & True Valuation	Taxable Percentages	Taxable Value Railroad	Taxable Value Light, Power, Gas, Water, Etc.	Taxable Value Telephone Within	Taxable Value Telegraph	Total Taxable Utilities	Telephone Taxable Value Without
Hutchinson	210,312,320	55	– – –	1,495,941	576,217	– – –	2,072,158	482,717
Hyde	72,543,380	32 A/38 NA	48,450	242,210	– – –	– – –	290,660	105,109
Jackson	64,227,980	40	33,116	– – –	34,545	– – –	67,661	258,194
Jerauld	71,766,030	35	– – –	56,191	265,523	– – –	321,714	222,205
Jones	60,026,231	55	37,953	– – –	181,769	– – –	219,722	465,268
Kingsbury	140,494,585	49	202,565	3,042,652	989,275	– – –	4,234,492	552,714
Lake	205,510,370	50	84,376	780,395	1,230,265	453	2,095,489	777,015
Lawrence	304,844,984	45	486,534	8,843,560	2,908,008	1,309	12,239,411	1,616,988
Lincoln	301,222,955	50	– – –	3,100,043	940,653	544	4,041,240	1,541,600
Lyman	131,766,100	32	– – –	– – –	214,042	– – –	214,042	545,817
McCook	148,785,375	50	– – –	1,365,519	613,276	– – –	1,978,795	479,001
McPherson	147,260,925	45 A/60 NA	101,007	17,957,636	396,508	– – –	18,455,151	199,579
Marshall	148,966,945	38	98,115	452,524	345,970	95	896,704	675,091
Meade	261,851,458	45	75,893	2,834,033	991,010	6,802	3,907,738	1,861,242
Mellette	53,288,860	40	– – –	5,460	– – –	– – –	5,460	20,0[illegible]7
Miner	98,184,604	60	– – –	401,028	421,855	– – –	822,883	612,384
Minnehaha	1,650,295,625	48	646,363	34,239,331	34,819,729	99,695	69,805,118	2,604,087
Moody	146,141,885	50	– – –	498,343	546,136	677	1,045,156	417,809
Pennington	1,099,563,877	53	834,740	26,224,382	16,853,261	48,899	43,961,282	6,128,586
Perkins	209,571,150	40	– – –	247,515	373,837	– – –	621,352	286,961
Potter	116,322,768	41 A/48 NA	– – –	412,985	393,621	– – –	806,606	628,621
Roberts	175,983,611	38	151,287	1,266,530	764,474	– – –	2,182,291	665,576
Sanborn	60,895,360	43A/52 NA	– – –	961,484	13,502	– – –	974,986	186,110
Spink	228,974,032	45	110,385	5,743,880	982,096	– – –	6,836,361	1,015,934
Stanley	105,501,005	34	73,487	738,367	188,297	– – –	1,000,151	217,313
Sully	145,562,591	45	32,253	– – –	177,718	– – –	209,971	150,934
Tripp	213,975,025	37	266	– – –	908,176	103	908,545	965,652
Todd	46,507,100	38	– – –	225,894	28,477	– – –	254,371	96,237
Turner	193,008,930	50	– – –	487,861	564,407	– – –	1,052,268	272,360
Union	247,409,465	50	– – –	1,681,654	565,945	173	2,247,772	564,617
Walworth	134,575,510	60	– – –	2,349,049	1,908,769	146	4,257,964	606,220
Yankton	349,711,121	50	– – –	5,960,831	2,833,621	8,815	8,803,267	976,982
Ziebach	45,835,430	35	– – –	– – –	298	– – –	298	92,978
TOTALS	13,008,540,839	X X X X	9,759,859	276,347,265	105,397,590	252,494	391,757,208	44,571,857

TABLE VII – 7
UNAUDITED FINANCIAL REPORT – 1983

County	Current Assets	Fixed Assets	Other Assets	Current Liabilities	Long Term Liabilities	Equity	Revenue	Expenditures
AURORA	1,676,945.40	1,111,710.00	– – –	222,309.08	– – –	2,566,346.32	1,195,421.36	1,056,756.69
Plankinton	272,582.81	923,993.00	– – –	2,277.36	– – –	1,194,298.45	394,629.45	319,629.68
1-1 Plankinton	374,582.31	786,234.04	– – –	172,781.68	– – –	201,800.63	592,435.58	583,503.56
1-2 Stickney	719,775.50	944,566.00	– – –	94,962.07	– – –	1,569,379.43	666,023.89	582,050.82
1-3 White Lake	595,705.03	759,753.45	15,000.00	208,084.34	15,000.00	1,147,374.14	630,055.45	565,333.15
BEADLE	3,479,861.86	2,144,351.93	– – –	2,114,236.59	– – –	3,509,977.20	2,037,443.13	2,379,661.54
Huron	5,394,082.43	20,568,018.68	2,195,000.00	2,576,666.27	2,930,000.00	22,650,434.84	6,090,438.01	5,751,089.61
2-1 Hitchcock	577,023.96	529,419.62	8,000.00	222,312.68	8,000.00	884,130.90	614,315.42	535,996.13
2-2 Huron	4,190,582.20	8,475,669.23	190,000.00	2,208,324.27	190,000.00	10,457,927.16	6,242,652.25	6,448,284.76
2-3 Iroquois	662,085.54	861,923.00	– – –	277,129.45	– – –	1,246,879.09	837,266.32	821,213.30
2-4 Wessington	636,281.97	861,500.00	425,000.00	203,632.77	425,000.00	1,294,149.20	572,217.81	500,828.01
2-5 Wolsey	870,801.42	969,960.09	55,000.00	281,917.79	55,000.00	1,558,843.72	1,683,515.52	1,928,716.00
BENNETT	1,477,735.17	2,548,950.35	1,213,750.00	361,604.37	1,213,750.00	3,665,081.15	2,328,310.60	2,286,661.48
Martin	133,034.38	775,977.00	– – –	128,198.03	– – –	780,813.35	877,089.09	921,746.77
3-1 Bennett	905,794.34	3,067,237.70	– – –	– – –	– – –	3,973,032.04	1,998,974.07	1,816,077.30
BON HOMME	1,896,865.24	1,419,342.65	– – –	80,097.65	– – –	3,236,110.24	1,416,692.95	1,397,758.85
Avon	23,425.77	585,000.00	16,286.30	– – –	100,304.84	524,389.23	175,723.17	157,411.28
Scotland	140,245.27	40,422.62	– – –	– – –	164,000.00	16,667.89	278,151.10	228,772.57
Springfield	434,900.16	1,932,925.87	21,000.00	90,396.91	91,000.00	2,207,429.12	402,093.83	382,877.72
Tyndall	263,359.20	1,013,755.00	35,000.00	– – –	35,000.00	1,277,114.20	596,047.59	602,991.04
4-1 Avon	585,233.54	486,031.76	50,000.00	323,343.65	50,090.00	747,921.65	753,965.17	727,456.60
4-2 Bon Homme	1,095,636.50	1,837,737.54	207,012.07	590,438.54	200,096.87	2,349,850.70	2,100,090.31	2,007,505.49
4-3 Scotland	770,565.47	2,567,255.19	– – –	491,378.79	– – –	341,076.61	1,466,413.93	1,302,803.08
BROOKINGS	745,335.88	2,961,000.00	770,000.00	460,122.32	750,000.00	3,366,213.56	6,542,979.43	6,835,340.61
Aurora								
Brookings	16,037,697.00	44,453,591.00	– – –	2,727,593.00	5,605,000.00	52,158,695.00	23,061,090.00	22,816,168.00
Bruce								
Elkton								
Volga								
5-1 Brookings	4,988,763.00	14,646,364.73	685,000.00	3,554,386.83	640,569.79	2,119,376.23	6,541,348.62	6,155,860.56
5-2 Deubrook								
5-3 Elkton	1,084,796.89	1,249,137.47	– – –	387,612.81	425,000.00	697,184.08	1,060,427.34	838,445.26
5-4 Lake Hendricks								
5-5 Sioux Valley	1,407,571.96	2,396,235.35	910,000.00	656,795.44	910,000.00	3,147,011.87	1,676,657.12	1,440,621.27

TABLE VII – 7
UNAUDITED FINANCIAL REPORT – 1983

County	Current Assets	Fixed Assets	Other Assets	Current Liabilities	Long Term Liabilities	Equity	Revenue	Expenditures
BROWN	4,649,048.00	8,052,258.00	38,622.00	660,139.00	38,622.00	12,041,167.00	6,369,047.00	5,719,308.00
Aberdeen	8,742,285.00	34,465,978.00	7,128,635.00	4,091,885.00	7,128,635.00	39,116,378.00	9,240,938.00	8,219,576.00
Claremont	78,579.00	65,000.00	– – –	– – –	– – –	143,579.00	37,412.00	18,982.00
Columbia	26,573.00	8,503.00	– – –	– – –	2,938.00	32,138.00	27,446.00	18,728.00
Frederick	28,419.00	258,244.00	4,717.00	23,850.00	56,940.00	210,590.00	107,523.00	109,850.00
Groton	718,468.00	2,376,287.00	– – –	248,049.00	210,000.00	2,636,706.00	952,797.00	776,849.00
Hecla	133,339.00	412,619.00	– – –	14,347.00	– – –	531,611.00	275,683.00	277,155.00
Stratford	3,666.00	2,518.00	– – –	– – –	– – –	6,184.00	15,738.00	18,437.00
Verdon	2,714.00	1,250.00	– – –	– – –	– – –	3,964.00	817.00	2,655.00
Warner	9,489.00	132,515.00	3,000.00	3,000.00	– – –	142,004.00	85,086.00	85,077.00
Westport	5,860.00	3,000.00	15,000.00	– – –	– – –	23,860.00	10,860.00	9,002.00
6-1 Aberdeen	8,191,178.00	34,080,878.00	– – –	4,835,461.00	– – –	37,436,595.00	10,628,582.00	10,553,258.00
6-2 Elm Valley	680,921.00	1,031,304.00	138,773.00	– – –	138,773.00	1,712,225.00	851,572.00	922,291.00
6-3 Groton	839,715.00	2,485,468.00	102,107.00	165,642.00	310,000.00	2,951,648.00	2,173,795.00	2,002,837.00
6-4 Hecla-Houghton	758,595.00	847,356.00	– – –	280,149.00	– – –	1,325,802.00	725,045.00	654,330.00
6-5 Warner	753,149.00	1,152,781.00	85,000.00	408,377.00	85,000.00	1,497,553.00	893,575.00	857,788.00
BRULE	1,722,133.84	1,344,560.50	– – –	147,452.34	– – –	2,919,242.00	2,037,325.67	2,078,055.87
Chamberlain	880,260.43	3,791,064.00	824,000.00	13,769.84	824,000.00	4,657,554.59	1,200,093.45	1,248,586.83
Kimball	67,456.47	458,330.00	– – –	– – –	– – –	525,786.47	223,016.22	212,050.88
Pukwana	39,047.77	84,903.51	– – –	– – –	– – –	123,951.28	1,073.00	133,482.00
7-1 Chamberlain	2,507,286.05	6,660,652.18	– – –	440,237.25	– – –	8,727,700.98	2,593,246.23	2,280,041.52
7-2 Kimball	500,679.48	1,221,977.97	– – –	– – –	34,659.93	1,687,997.52	1,121,777.58	994,061.27
BUFFALO	325,101.08	594,321.98	– – –	34,641.84	– – –	884,781.22	285,073.33	246,273.58
BUTTE	1,465,346.29	1,853,821.55	– – –	216,390.05	– – –	3,102,777.79	1,343,341.66	1,363,819.71
Belle Fourche	811,599.13	4,087,734.48	362,639.86	37,800.00	1,839,000.00	3,385,173.47	2,390,444.96	2,395,133.03
Newell	169,492.98	411,578.33	– – –	– – –	– – –	581,070.31	358,696.92	328,643.50
9-1 Belle Fourche	2,137,132.56	4,165,487.44	960,000.00	849,774.51	960,000.00	5,452,845.49	3,158,822.52	3,091,819.60
9-2 Newell	1,243,851.77	1,488,498.86	– – –	412,789.48	210,000.00	2,109,561.15	1,451,243.85	1,147,222.89
CAMPBELL	1,007,169.47	1,138,904.95	– – –	150,345.22	– – –	1,995,729.20	831,702.73	687,172.49
Herried	107,554.64	717,148.10	– – –	215,656.07	156,400.00	452,646.67	113,262.47	173,495.36
10-1 Herried	592,404.52	938,002.24	– – –	231,191.12	– – –	1,299,215.64	674,583.39	602,044.08
10-2 Pollock	336,859.56	863,292.47	– – –	109,396.31	– – –	1,090,755.72	522,044.36	489,310.58
CHARLES MIX	973,079.91	2,072,780.43	85,000.00	296,828.38	40,000.00	2,794,031.96	5,936,472.38	6,109,709.98
Lake Andes	122,794.66	– – –	– – –	13,290.00	289,000.00	(187,584.27)	497,400.56	496,279.05
Platte	255,566.25	59,564.93	115,000.00	75,000.00	115,000.00	240,131.18	499,536.20	610,549.24
Wagner	433,819.67	902,960.83	– – –	43,842.27	19,000.00	1,273,938.23	848,751.93	853,924.02
11-1 Andes Central	1,217,506.74	3,423,141.10	290,000.00	271,211.95	290,000.00	4,369,435.89	1,325,181.66	1,136,582.43
11-2 Geddes	316,769.38	328,186.00	– – –	140,464.22	– – –	504,491.16	479,351.77	435,091.73
11-3 Platte	1,260,261.46	– – –	– – –	337,706.10	– – –	926,555.36	1,198,252.74	1,266,638.15
11-4 Wagner	1,397,373.78	6,198,492.03	365,000.00	378,291.91	365,000.00	7,217,573.90	1,890,575.47	1,689,019.92

TABLE VII – 7
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County	Current Assets	Fixed Assets	Other Assets	Current Liabilities	Long Term Liabilities	Equity	Revenue	Expenditures
CLARK	1,619,498.28	1,288,537.00	– – –	208,347.82	– – –	2,699,687.46	1,201,879.32	1,141,211.17
Clark	243,640.05	1,398,609.38	– – –	35,323.14	132,000.00	1,474,926.29	597,303.08	571,646.56
12-2 Clark	1,175,270.60	2,092,147.18	76,000.00	735,736.04	76,000.00	2,531,681.74	1,579,772.23	1,478,798.14
12-3 Willow Lake	523,048.09	1,368,319.85	490,000.00	315,942.15	490,000.00	1,575,425.79	635,250.85	729,476.81
CLAY	1,141,004.60	1,742,324.00	– – –	190,767.18	– – –	2,692,561.42	1,752,940.59	1,472,758.81
Vermillion	3,603,781.21	10,067,340.03	– – –	405,416.94	3,207,919.02	10,057,785.28	4,737,233.05	3,985,412.25
13-1 Vermillion	2,895,832.22	7,860,772.23	– – –	– – –	565,000.00	10,191,604.45	3,496,466.02	3,664,925.33
13-2 Wakonda	555,236.27	1,715,076.95	309,858.98	– – –	145,000.00	2,435,172.20	839,425.99	716,727.99
CODINGTON	1,517,005.17	4,022,060.18	– – –	281,096.24	– – –	5,257,969.11	2,245,111.72	2,740,809.10
Watertown	14,188,080.00	39,020,990.00	115,953.00	2,145,895.00	3,598,026.00	47,581,102.00	17,673,569.00	16,916,991.00
14-1 Florence	520,099.50	343,911.95	– – –	164,588.42	– – –	699,423.03	567,359.89	474,660.71
14-2 Henry	437,939.73	296,297.44	45,000.00	116,443.48	45,000.00	617,793.69	449,045.50	389,904.71
14-3 South Shore	511,020.35	– – –	– – –	191,280.06	– – –	319,740.29	553,774.34	435,895.24
14-4 Watertown	6,668,384.00	11,194,570.00	414,565.00	2,915,868.00	1,453,420.00	13,908,241.00	9,577,217.00	9,514,277.00
14-5 Waverly	377,378.00	1,309,627.00	10,000.00	188,955.00	10,000.00	1,498,050.00	454,530.00	412,581.00
CORSON	1,343,676.78	1,225,773.00	– – –	249,265.89	– – –	2,320,183.89	995,200.09	956,726.59
McIntosh	15,712.68	223,750.00	– – –	9,621.32	59,000.00	170,841.36	139,601.69	142,118.95
McLaughlin								
15-1 McIntosh	802,215.35	1,038,451.26	– – –	195,425.32	– – –	1,645,241.29	1,352,167.49	1,067,954.62
15-2 McLaughlin	1,510,161.84	3,723,049.93	– – –	448,300.92	– – –	4,784,910.85	1,851,156.20	1,545,642.34
15-3 Smee	130,158.58	468,801.98	– – –	53,620.84	– – –	545,339.72	564,500.63	572,534.77
CUSTER	2,669,635.43	1,447,750.15	70,000.00	129,407.53	60,000.00	3,997,978.05	1,818,026.40	362,361.26
Custer	1,425,385.00	1,924,840.00	279,950.01	299,598.52	279,950.01	3,050,626.48	65,325.24	1,133,742.05
16-1 Custer	1,371,358.31	4,290,930.58	985,000.00	245,540.32	1,123,817.99	5,277,930.58	2,985,086.27	2,530,489.92
16-2 Elk Mountain	46,518.40	2,643.00	– – –	46,518.40	– – –	2,643.00	75,646.99	108,263.92
DAVISON	1,434,287.36	5,813,358.62	– – –	566,585.40	– – –	6,681,060.58	11,036,974.55	11,250,926.48
Ethan	34,675.03	198,302.00	83,961.88	2,961.88	81,000.00	232,977.03	65,209.48	53,961.63
Mitchell	10,466,647.00	22,408,062.00	141,795.00	3,417,601.00	2,953,000.00	26,645,903.00	6,390,655.00	6,001,338.00
Mt. Vernon	46,419.40	170,500.00	– – –	4,398.91	– – –	– – –	55,212.00	67,460.40
17-1 Ethan	613,837.25	473,700.70	– – –	1,087,537.95	– – –	– – –	610,024.11	568,566.54
17-2 Mitchell	5,067,341.21	11,170,317.26	220,000.00	3,452,203.79	220,000.00	12,785,454.68	9,478,798.33	9,346,676.77
17-3 Mt. Vernon	637,216.78	440,306.15	– – –	301,802.58	– – –	335,414.20	629,052.70	567,492.17
DAY	1,174,437.22	2,957,860.94	– – –	146,073.22	– – –	3,986,224.94	3,180,698.84	3,414,022.77
Waubay	83,047.32	619,349.22	– – –	1,680.00	– – –	700,716.54	263,628.14	251,162.18
Webster	482,620.51	1,852,287.23	– – –	– – –	– – –	2,334,907.74	1,263,763.44	1,418,425.71
18-1 Bristol	638,179.72	1,088,702.21	– – –	265,360.89	– – –	1,461,521.04	733,754.72	640,986.17
18-2 Roslyn	582,980.35	1,250,771.77	– – –	320,255.51	– – –	1,513,496.61	812,077.79	666,793.73
18-3 Waubay	1,293,872.00	1,649,241.00	246,797.00	736,222.00	246,797.00	2,206,891.00	1,480,288.00	2,027,064.00
18-4 Webster	1,252,263.36	3,183,971.02	– – –	531,977.38	– – –	3,904,257.00	1,834,116.05	1,849,519.86

TABLE VII – 7
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County	Current Assets	Fixed Assets	Other Assets	Current Liabilities	Long Term Liabilities	Equity	Revenue	Expenditures
DEUEL	943,819.60	2,378,838.00	– – –	254,109.58	– – –	3,068,548.02	1,910,930.03	2,006,708.71
Clear Lake	281,775.77	1,188,038.66	181,020.00	176,439.07	181,020.00	1,293,375.36	433,943.68	439,862.62
19-1 Astoria	249,116.16	521,184.27	– – –	80,282.85	– – –	168,833.31	237,449.90	186,020.20
19-2 Clear Lake	1,332,489.83	2,404,516.40	160,000.00	559,840.62	160,000.00	3,176,565.61	1,552,547.66	1,571,832.21
19-3 Gary	126,478.21	607,754.55	176,525.51	– – –	150,000.00	760,758.27	385,146.26	382,101.05
DEWEY	776,155.31	1,161,178.00	– – –	151,521.20	– – –	1,785,812.11	929,532.39	817,773.48
Eagle Butte								
Timber Lake	75,523.53	966,676.00	– – –	– – –	– – –	1,042,199.53	213,377.31	232,554.20
Isabel	51,913.95	644,800.00	– – –	4,806.82	– – –	691,907.13	122,104.83	136,267.38
20-1 Eagle Butte	3,416,896.72	3,315,482.99	– – –	336,528.00	– – –	6,395,851.71	2,800,151.23	1,735,731.32
20-2 Isabel	311,622.67	304,384.19	– – –	75,346.11	– – –	236,281.56	386,679.33	385,639.99
20-3 Timber Lake	654,934.75	838,894.33	– – –	– – –	38,000.00	1,455,829.08	872,609.55	854,305.03
DOUGLAS	1,495,891.39	1,231,275.67	– – –	56,611.76	– – –	2,670,555.30	1,551,377.20	1,437,904.91
Armour	219,384.99	1,220,816.94	– – –	8,650.84	26,637.89	1,404,913.20	304,816.10	306,402.88
Corsica	23,598.90	274,837.21	– – –	– – –	– – –	298,436.11	153,979.43	160,792.13
Delmont	24,536.19	132,500.00	20,703.80	– – –	63,935.04	113,804.95	79,796.74	59,092.94
21-1 Armour	598,099.71	888,009.50	208,453.22	303,451.94	208,453.22	1,182,657.27	800,423.03	748,106.08
21-2 Corsica	711,280.56	1,772,678.03	782,000.00	386,569.69	782,000.00	2,097,388.90	861,572.35	754,393.27
21-3 Delmont	310,067.73	2,749.84	– – –	100,300.35	– – –	212,517.22	371,278.66	388,856.67
EDMUNDS	1,083,420.52	1,990,162.68	– – –	105,594.29	– – –	2,967,988.91	4,113,955.36	4,217,015.42
Bowdle	290,044.44	208,266.67	151,055.10	4,921.76	– – –	644,394.45	326,868.86	282,763.83
Ipswich	281,423.55	1,291,490.00	– – –	18,821.54	– – –	1,554,092.01	294,694.56	326,605.44
22-1 Bowdle	843,428.00	1,339,822.79	630,000.00	266,985.86	630,000.00	1,916,264.93	735,367.29	573,568.39
22-2 Hosmer	549,449.17	523,933.82	– – –	157,154.31	– – –	916,228.68	504,502.55	465,123.99
22-3 Ipswich	1,007,924.07	1,728,652.29	– – –	93,311.64	27,000.00	2,616,264.72	1,210,664.66	1,218,587.34
22-4 Roscoe	578,428.62	1,054,597.29	– – –	278,192.41	– – –	1,354,833.50	571,499.91	580,314.06
FALL RIVER	1,037,756.33	669,176.13	– – –	298,352.84	– – –	1,408,579.62	1,615,034.83	1,564,250.30
Edgemont								
Hot Springs	1,245,838.47	4,189,219.47	32,000.00	524,312.72	1,823,556.82	3,119,188.40	920,969.57	906,536.22
Oelrichs	10,938.48	11,400.00	– – –	– – –	– – –	22,338.48	15,088.59	9,274.89
23-1 Edgemont	1,146,460.49	1,182,365.21	– – –	533,307.89	– – –	1,795,517.81	1,348,305.26	1,068,958.42
23-2 Hot Springs	1,639,731.60	5,603,494.92	19,481.25	905,735.78	19,481.25	6,337,490.74	1,728,433.13	2,492,478.71
23-3 Oelrichs	431,983.23	570,798.38	– – –	32,308.89	– – –	970,472.72	472,025.83	401,258.34

TABLE VII – 7
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County	Current Assets	Fixed Assets	Other Assets	Current Liabilities	Long Term Liabilities	Equity	Revenue	Expenditures
SHANNON	414,744.95	209,922.02	– – –	169,922.15	– – –	454,744.82	240,877.10	238,743.59
Batesland	52,105.00	385,843.00	– – –	3,132.00	11,131.00	423,685.00	31,278.00	36,655.00
65-1 Shannon County	1,317,589.72	112,242.08	– – –	93,387.80	– – –	1,336,444.00	– – –	– – –
FAULK	1,716,651.00	3,676,287.00	– – –	337,888.00	– – –	5,055,049.00	3,404,971.00	3,109,909.00
Faulkton	212,478.50	938,228.00	– – –	6,430.47	– – –	1,144,276.03	239,373.26	166,728.68
24-1 Cresbard	526,470.31	653,228.97	– – –	287,430.52	– – –	892,268.76	630,147.70	600,278.37
24-2 Faulkton	860,758.94	1,034,773.48	– – –	106,023.77	– – –	1,789,508.65	1,186,056.09	1,138,556.77
GRANT	355,164.94	2,933,395.72	– – –	84,415.58	– – –	3,204,145.08	1,691,592.53	1,716,542.05
Big Stone City	385,430.27	583,462.95	– – –	62,052.43	42,000.00	864,840.79	680,860.80	695,891.27
Milbank	1,478,291.08	9,939,670.64	– – –	91,755.49	1,575,000.00	9,751,206.23	864,657.75	742,849.78
25-1 Big Stone City	424,410.60	562,534.00	73,484.00	290,814.42	175,000.00	594,614.18	554,238.47	492,048.86
25-2 Big Stone	14,572.64	– – –	– – –	14,572.64	– – –	– – –	16,368.02	15,867.75
25-3 Grant-Deuel	642,106.41	678,018.84	435,638.65	401,871.38	35,000.00	1,318,892.52	779,312.75	762,888.16
25-4 Milbank	3,206,997.58	6,190,147.41	1,189,800.90	1,722,163.48	2,508,000.00	6,356,782.41	3,543,528.37	3,427,681.32
GREGORY	2,261,446.48	1,117,534.00	– – –	452,833.10	– – –	2,926,147.38	4,458,035.12	4,506,095.34
Bonesteel	72,241.05	174,000.00	678.14	678.14	– – –	246,241.05	213,231.70	216,223.40
Burke	264,500.12	525,579.40	– – –	10,471.23	130,000.00	649,608.29	684,236.83	571,021.44
Gregory	356,400.45	– – –	– – –	30,529.84	8,060.40	318,080.21	394,983.15	408,505.88
26-1 Bonesteel								
26-2 Burke	994,646.94	– – –	129,430.77	355,091.55	180,000.00	588,986.16	923,600.95	830,841.80
26-3 Fairfax								
26-4 Gregory	1,308,106.24	1,934,385.95	– – –	575,332.94	– – –	2,667,159.25	– – –	– – –
HAAKON	855,433.13	760,266.41	– – –	133,968.24	– – –	1,481,731.30	777,814.72	843,975.83
Philip	531,347.37	1,572,650.00	1,050,000.00	163,816.93	1,050,000.00	1,940,180.44	705,397.70	587,659.62
27-1 Haakon	1,316,689.04	2,837,265.19	115,783.80	744,565.95	115,783.80	3,409,388.28	1,388,765.20	1,474,378.59
27-2 Midland	498,538.16	499,259.51	70,000.00	151,177.70	70,000.00	846,619.97	425,099.67	429,282.81
HAMLIN	1,546,326.73	1,302,206.68	– – –	166,323.06	– – –	2,682,210.35	1,041,004.74	1,080,687.12
Castlewood	135,003.36	412,701.01	28,000.00	16,638.91	28,000.00	531,070.46	180,354.98	199,374.24
Estelline	684,744.00	2,110,798.00	– – –	296,912.00	1,138,826.00	1,359,804.00	1,104,319.00	1,055,066.00
28-1 Castlewood	660,695.34	1,654,612.50	– – –	299,889.12	135,000.00	360,806.22	928,713.38	885,957.73
28-2 Estelline	770,527.26	6,766.99	100,000.00	315,999.94	100,000.00	461,294.31	899,239.78	780,619.44
28-3 Hamlin	1,283,563.22	2,221,107.03	– – –	483,462.83	– – –	820,622.42	1,699,086.36	1,648,099.55
HAND	2,080,483.56	4,669,894.00	– – –	224,336.96	– – –	6,526,040.60	5,695,819.39	5,551,288.42
Miller	559,233.34	1,943,266.52	25,000.00	90,852.17	25,000.00	2,411,647.69	660,505.61	453,517.73
29-1 Miller	1,480,552.59	3,760,032.33	– – –	733,788.99	– – –	4,506,795.93	1,864,440.86	1,902,395.89
29-2 Polo	182,828.71	547,581.71	– – –	21,049.45	21,066.24	688,294.73	328,436.87	310,437.48
HANSON	1,051,137.84	704,409.23	– – –	99,277.35	– – –	1,656,269.72	2,685,439.79	2,447,421.59
Alexandria	111,208.98	594,260.00	– – –	– – –	– – –	– – –	144,462.93	124,359.38
Emery	21,146.21	407,670.00	– – –	– – –	– – –	– – –	112,594.51	118,739.87
30-1 Hanson	1,287,230.04	1,400,194.00	– – –	452,505.50	– – –	2,234,918.54	1,135,291.00	979,643.00
30-2 Emery	610,562.18	857,611.00	3,491.79	158,096.56	165,000.00	– – –	493,713.71	422,726.18

TABLE VII – 7
UNAUDITED FINANCIAL REPORT – 1983

County	Current Assets	Fixed Assets	Other Assets	Current Liabilities	Long Term Liabilities	Equity	Revenue	Expenditures
HARDING	1,353,650.12	2,667,577.42	– – –	309,722.67	– – –	3,711,504.87	1,723,056.44	1,917,343.53
31-1 Harding	1,136,664.14	1,744,205.28	192,897.43	390,730.95	192,897.43	2,490,138.47	1,349,485.74	1,181,696.55
HUGHES	3,411,636.54	1,808,682.00	– – –	315,302.85	– – –	4,905,015.69	5,130,211.03	1,717,364.94
Pierre	2,917,901.41	6,990,489.03	1,150,000.00	1,172,828.44	1,200,000.00	8,685,562.00	8,613,205.12	7,950,817.74
32-1 Harrold	776,857.19	1,695,188.78	– – –	229,954.47	235,000.00	546,902.72	739,281.90	651,878.50
32-2 Pierre	7,280,790.00	11,627,174.00	– – –	3,499,436.00	800,000.00	5,345,982.00	5,968,469.00	5,203,841.00
HUTCHINSON	2,227,706.43	2,339,619.33	– – –	43,622.79	– – –	4,523,702.97	2,084,608.87	2,175,344.80
Freeman	502,577.56	3,647,093.00	860,000.00	44,168.12	860,000.00	4,105,502.44	1,159,013.71	882,580.80
Menno	90,501.89	582,270.04	– – –	– – –	175,000.00	497,771.93	600,468.46	336,524.31
Parkston	194,896.19	1,448,086.27	128,763.64	– – –	130,000.00	1,641,706.10	296,093.39	281,273.44
Tripp	126,898.11	256,455.00	– – –	71,000.00	98,000.00	214,353.11	259,459.59	308,613.30
33-1 Freeman	772,274.75	1,815,798.30	333,139.44	450,259.61	355,000.00	322,015.14	1,343,282.55	1,341,363.65
33-2 Menno	584,295.40	783,312.61	– – –	278,967.48	15,000.00	1,073,640.53	879,409.96	857,884.78
33-3 Parkston	1,725,323.02	2,561,024.03	– – –	557,119.70	– – –	3,729,227.35	2,030,248.52	1,884,186.04
33-4 Tripp	519,888.12	1,220,263.96	– – –	263,183.49	– – –	1,476,968.59	649,017.45	725,254.96
HYDE	1,301,054.28	1,040,826.17	– – –	73,298.19	– – –	2,268,582.26	744,105.78	598,214.59
Highmore	336,860.66	557,626.18	12,000.00	28,124.76	12,000.00	866,362.08	614,550.08	451,157.07
34-1 Highmore	763,917.95	707,704.80	– – –	421,564.51	– – –	1,050,058.24	23,047.22	58,987.20
JACKSON	675,478.73	643,820.55	– – –	507,795.64	– – –	811,503.64	641,127.12	647,793.82
Kadoka	129,089.48	140,564.92	– – –	30,930.59	– – –	1,503,808.87	131,450.19	121,194.34
35-1 Kadoka	1,774,113.00	1,460,433.00	38,126.00	339,893.00	38,126.00	1,434,220.00	1,685,101.61	1,291,764.32
JERAULD	923,580.42	2,935,596.16	– – –	42,910.52	– – –	3,816,266.06	2,174,444.88	2,319,650.43
Wessington Springs	269,649.27	1,363,420.52	108,600.00	101,127.92	108,600.00	1,531,941.87	1,066,851.62	1,188,275.97
36-1 Alpena	406,912.21	233,784.90	– – –	108,293.65	– – –	532,403.46	509,844.64	413,463.51
36-2 Wessington Springs	1,521,278.41	2,660,768.85	99,539.18	667,799.69	1,030,000.00	2,583,786.75	1,668,818.34	1,758,164.23
JONES	415,790.89	938,835.87	– – –	70,160.27	– – –	1,280,466.49	1,531,235.59	1,756,771.88
Murdo								
37-3 Jones County	1,013,723.36	1,148,352.46	– – –	348,857.12	– – –	657,759.08	973,228.32	912,626.84
KINGSBURY	2,117,837.37	1,481,885.30	– – –	168,914.18	– – –	3,430,808.49	2,330,924.29	2,469,889.57
Arlington	289,627.43	773,978.87	– – –	– – –	– – –	1,063,606.30	672,482.77	602,379.68
DeSmet	181,754.90	1,428,777.13	30,043.14	– – –	10,000.00	1,630,420.17	1,213,701.97	1,223,063.74
Lake Preston	100,750.81	898,435.00	– – –	30,908.16	75,000.00	893,277.65	456,369.83	432,155.27
38-1 Arlington	1,300,077.33	2,880,649.50	210,000.00	422,210.14	210,000.00	3,758,516.69	1,149,596.25	1,074,800.54
38-2 DeSmet	848,746.40	2,701,406.57	– – –	109,632.20	51,255.76	3,389,265.01	1,011,622.59	980,377.14
38-3 Lake Preston	784,132.54	1,613,559.99	– – –	40,310.30	379,712.50	1,977,669.73	1,223,598.97	1,052,169.78
38-4 Oldham	441,197.12	1,142,125.10	– – –	127,490.12	– – –	1,455,832.10	389,165.61	358,791.73
LAKE	1,907,419.83	2,911,261.19	– – –	1,079,517.80	– – –	3,739,163.22	1,541,062.99	1,640,361.95
Madison	2,543,137.21	8,399,917.91	775,000.00	1,199,867.06	926,000.00	9,592,188.06	4,944,882.80	5,675,875.37
39-1 Chester	882,547.95	1,400,364.17	165,000.00	66,973.88	165,000.00	2,216,118.24	899,074.22	896,155.33
39-2 Lake Central	2,005,663.12	9,809,677.53	– – –	975,201.21	– – –	10,840,139.44	2,806,765.89	3,018,388.54
39-3 Ramona	532,255.28	547,500.00	– – –	41,608.93	– – –	1,038,146.35	489,386.75	409,995.09
39-4 Rutland	549,998.72	925,538.50	– – –	243,287.99	– – –	1,232,249.23	567,773.00	488,414.32

TABLE VII – 7
UNAUDITED FINANCIAL REPORT – 1983

County	Current Assets	Fixed Assets	Other Assets	Current Liabilities	Long Term Liabilities	Equity	Revenue	Expenditures
LAWRENCE	2,762,913.75	2,640,442.00	– – –	1,247,567.17	– – –	4,155,788.58	12,624,380.90	12,465,042.27
Central City	22,443.79	37,810.00	2,883.19	– – –	– – –	63,136.98	26,445.68	23,343.88
Deadwood	240,070.98	498,943.31	15,169.88	275,705.58	5,000.00	473,478.59	973,992.36	915,480.39
Lead	519,620.99	1,933,329.90	– – –	38,118.58	– – –	2,414,832.31	1,146,864.72	1,175,073.94
Spearfish	3,973,221.00	13,728,721.00	1,390,000.00	358,426.00	3,125,000.00	15,608,516.00	2,459,258.00	2,252,880.00
Whitewood	229,150.73	673,987.55	– – –	34,233.29	110,000.00	758,904.99	209,335.88	192,400.64
40-1 Lead-Deadwood	2,815,178.00	3,959,433.00	84,000.00	1,678,851.00	84,000.00	5,095,760.00	4,010,328.00	3,891,083.00
40-2 Spearfish	4,857,500.79	6,905,286.59	– – –	1,309,824.52	– – –	10,452,962.86	3,479,253.35	3,476,238.37
LINCOLN	1,883,982.78	1,898,610.35	– – –	206,062.81	– – –	3,576,530.32	9,792,377.30	9,831,685.95
Canton								
Harrisburg								
Lennox								
Tea								
41-1 Canton	1,618,203.32	3,199,120.23	– – –	843,021.78	– – –	3,974,301.77	2,382,554.53	2,744,676.70
41-2 Harrisburg	1,108,993.96	2,147,094.81	1,035,000.00	682,163.35	1,035,000.00	2,573,925.42	1,628,034.84	1,532,676.94
41-3 Hudson	446,549.88	250,299.50	– – –	142,732.37	– – –	554,117.01	423,296.43	366,091.85
41-4 Lennox	1,722,143.50	3,628,373.18	875,000.00	1,201,272.48	875,000.00	4,149,244.20	3,082,691.85	3,168,002.19
LYMAN	1,407,542.86	1,907,124.52	– – –	– – –	– – –	3,314,667.38	3,517,364.43	3,532,741.01
Presho	34,340.00	277,712.00	29,579.00	– – –	84,145.00	227,907.00	332,072.00	339,318.00
42-1 Lyman County	– – –	3,190,537.34	– – –	145,932.39	103,863.00	– – –	2,123,460.26	1,672,308.49
MC COOK	1,513,684.88	1,395,887.56	– – –	208,089.83	– – –	2,701,482.61	1,425,262.47	1,369,023.39
Bridgewater	125,085.00	210,153.00	– – –	12,698.00	– – –	322,540.00	233,690.00	212,834.00
Canistota	92,685.16	253,665.36	24,388.98	21,266.66	51,000.00	298,472.84	223,912.71	245,544.97
Montrose	59,189.69	377,699.71	– – –	3,967.80	65,334.45	367,587.15	154,572.42	158,267.11
Salem	159,403.21	905,928.45	57,597.05	77,023.61	54,741.42	991,163.68	577,984.86	583,466.21
Spencer	19,795.74	218,564.50	– – –	– – –	17,697.12	220,663.12	66,826.83	68,857.14
43-1 Canistota	379,266.94	880,679.58	– – –	202,717.21	– – –	1,057,229.31	577,124.22	554,469.69
43-2 Montrose	475,557.34	159,634.68	– – –	159,634.68	– – –	315,922.66	616,710.24	611,800.98
43-3 Salem	446,971.52	1,524,597.50	14,190.12	431,310.25	14,190.12	1,540,258.77	1,105,496.69	1,165,132.57
43-4 Spencer	313,833.95	62,664.00	82,065.00	246,428.67	– – –	212,134.28	361,023.00	330,450.00
43-6 Bridgewater	631,734.31	1,857,764.62	– – –	323,360.51	– – –	2,166,138.42	731,504.24	625,226.84
MC PHERSON	995,029.83	1,656,974.49	– – –	110,330.01	– – –	2,541,674.31	1,430,867.87	1,244,549.95
Eureka	414,723.08	1,105,813.19	270,000.00	198,301.94	544,836.55	1,047,397.78	515,059.55	501,459.03
Leola	67,303.23	356,098.00	45,000.00	– – –	45,000.00	423,401.23	184,389.60	170,832.03
44-1 Eureka	364,100.00	772,466.00	90,094.00	– – –	60,000.00	1,166,660.00	944,615.00	854,050.00
44-2 Leola	868,926.25	– – –	7,059.49	394,646.13	– – –	481,339.61	1,105,432.39	988,107.37
44-3 Wachter	53,231.99	– – –	– – –	– – –	– – –	53,231.99	49,547.36	34,338.65
MARSHALL	1,797,614.88	2,223,896.79	– – –	472,390.06	– – –	3,549,121.61	1,582,460.28	1,755,895.90
Britton	370,713.61	1,339,765.80	135,000.00	8,633.65	790,883.07	1,045,962.69	499,630.46	495,611.00
45-1 Britton	1,288,926.57	4,040,964.50	– – –	695,386.90	– – –	4,634,504.17	1,477,679.33	1,352,792.95
45-2 Langford	737,245.73	1,214,873.56	166,914.78	445,882.95	166,914.78	1,506,236.34	1,092,745.78	969,678.08
45-3 Veblen	906,408.87	731,948.10	90,000.00	292,688.62	90,000.00	1,145,668.35	732,724.18	598,681.63

TABLE VII – 7
UNAUDITED FINANCIAL REPORT – 1983

County	Current Assets	Fixed Assets	Other Assets	Current Liabilities	Long Term Liabilities	Equity	Revenue	Expenditures
MEADE	2,243,848.09	2,114,702.52	– – –	737,550.25	– – –	3,621,000.36	2,297,096.92	2,165,416.77
Faith	109,763.15	815,330.00	7,000.00	– – –	53,000.00	879,093.15	738,802.82	744,360.33
Sturgis	2,135,067.37	– – –	3,118,000.00	102,195.68	3,285,000.00	1,865,871.69	2,811,190.06	1,903,008.16
46-1 Meade	3,748,259.16	7,538,683.39	255,295.73	2,497,138.82	255,295.73	8,789,803.73	6,583,997.40	6,403,877.50
46-2 Faith	675,011.93	463,831.35	– – –	287,417.38	– – –	851,425.90	842,625.30	771,748.56
MELLETTE	836,182.64	712,905.53	– – –	149,695.63	– – –	1,399,392.54	619,614.53	585,195.76
White River	277,503.20	476,626.10	– – –	15,286.64	– – –	738,842.66	535,612.50	420,687.43
47-1 White River	929,781.71	2,102,204.14	– – –	297,679.91	– – –	2,734,305.94	– – –	– – –
47-2 Wood	649,287.74	484,868.23	– – –	649,287.74	484,868.23	– – –	– – –	– – –
MINER	946,030.59	846,582.79	– – –	663,766.72	– – –	1,128,846.66	824,939.71	893,251.90
Howard	373,549.74	1,079,721.68	– – –	63,267.85	– – –	1,390,003.57	549,822.39	566,650.16
48-1 Canova	314,490.10	332,433.22	– – –	110,475.08	– – –	536,448.24	470,289.56	420,817.08
48-2 Carthage	286,695.80	331,020.00	– – –	42,129.50	– – –	575,586.30	362,597.40	324,479.93
48-3 Howard	1,300,598.62	3,287,102.82	– – –	474,996.68	– – –	4,112,704.76	1,331,289.19	1,210,965.28
MINNEHAHA	14,295,106.97	17,996,503.67	– – –	7,978,642.05	– – –	24,312,968.69	9,248,473.21	9,687,029.79
Baltic								
Brandon	876,941.71	2,725,847.66	120,980.24	294,314.20	1,095,238.60	2,334,216.81	894,947.58	776,643.63
Colton	143,463.66	292,750.00	18,235.96	– – –	31,000.00	423,449.62	268,272.64	253,674.97
Crooks	49,527.00	30,409.00	– – –	2,800.00	12,600.00	64,536.00	51,388.00	58,776.00
Dell Rapids								
Garretson	311,248.68	697,491.57	– – –	156,783.67	384,000.00	467,956.58	725,037.28	609,686.01
Hartford	462,704.85	1,318,990.12	19,000.00	277,494.38	214,332.17	1,308,868.45	284,865.61	250,230.29
Sioux Falls	71,644,438.00	131,934,733.00	4,000,447.00	9,796,815.00	36,860,786.00	160,922,017.00	56,069,912.00	49,627,376.00
Valley Springs	268,423.53	597,233.23	12,000.00	29,891.77	74,003.23	773,761.76	195,787.86	201,792.61
49-1 Baltic	597,918.55	970,249.00	190,000.00	273,081.66	190,000.00	1,295,085.89	832,719.77	814,940.25
49-2 Brandon Valley	2,441,064.00	7,585,320.00	714,425.00	1,868,250.00	692,000.00	8,180,559.00	3,929,321.00	3,759,510.00
49-3 Dell Rapids	1,378,921.27	2,542,880.00	307,012.64	607,425.13	330,000.00	3,291,388.78	1,802,613.45	1,855,112.78
49-4 Garretson	1,215,675.16	2,685,786.95	710,000.00	416,636.80	710,000.00	3,484,825.31	– – –	– – –
49-5 Sioux Falls	25,237,690.00	46,177,309.00	276,068.00	17,776,055.00	68,547.00	53,846,465.00	52,452,399.00	49,808,707.00
49-6 Tri-Valley	1,966,848.92	3,060,833.00	1,175,000.00	1,074,583.33	1,204,500.00	3,923,598.94	2,211,751.02	2,015,331.97
49-7 West Central	1,945,766.74	3,776,766.65	746,041.36	712,903.17	746,041.36	5,009,630.22	2,383,570.70	2,125,792.38
MOODY	1,433,579.44	1,044,331.37	– – –	135,801.46	– – –	2,342,109.35	2,529,318.45	2,485,976.04
Colman	369,584.10	419,629.59	– – –	52,428.70	190,000.00	546,784.99	523,686.79	467,401.35
Flandreau	1,457,812.51	3,689,425.32	– – –	118,754.00	711,000.00	4,317,483.83	2,039,360.37	1,834,124.33
50-1 Colman	494,504.29	1,243,254.83	67,093.08	226,719.84	525,000.00	1,053,132.36	730,201.28	659,661.18
50-2 Egan	395,635.00	428,619.00	20,000.00	174,958.00	20,000.00	649,296.00	574,178.00	502,789.00
50-3 Flandreau	1,548,260.07	2,148,320.56	75,000.00	623,606.06	75,000.00	3,072,974.57	2,043,056.92	1,835,092.21
50-4 Hermanson								

TABLE VII – 7
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County	Current Assets	Fixed Assets	Other Assets	Current Liabilities	Long Term Liabilities	Equity	Revenue	Expenditures
PENNINGTON	9,577,729.85	11,083,861.62	– – –	1,101,096.96	– – –	19,560,494.51	21,880,972.72	20,139,815.69
Box Elder	171,282.41	1,828,791.33	– – –	13,634.57	887,808.49	1,098,630.68	530,239.13	467,423.57
Hill City	147,352.60	539,502.76	16,513.83	20,880.64	– – –	495,331.83	504,446.67	518,416.45
New Underwood	60,903.69	357,712.22	1,193.29	– – –	1,193.29	418,615.91	170,274.85	142,471.60
Rapid City	21,299,827.00	97,344,147.00	7,588,070.00	7,157,000.00	13,240,947.00	105,834,097.00	24,485,663.00	23,904,892.00
Wall	413,689.19	1,037,479.47	340,000.00	19,531.68	340,000.00	1,417,876.98	432,059.76	447,775.92
51-1 Douglas	3,363,203.38	8,165,007.68	– – –	1,523,042.98	– – –	10,005,168.08	7,741,680.07	7,164,330.16
51-2 Hill City	1,174,040.19	– – –	– – –	597,416.58	206,000.00	576,623.61	1,282,793.32	1,299,712.83
51-3 New Underwood	652,253.27	1,282,297.52	210,000.00	168,923.80	210,000.00	1,765,626.99	603,278.92	560,237.60
51-4 Rapid City	22,359,364.57	44,161,493.21	4,117,450.91	1,958,489.39	6,475,000.00	62,204,819.30	36,665,021.39	33,826,277.48
51-5 Wall	– – –	1,340,365.18	– – –	– – –	– – –	– – –	1,098,285.17	1,106,039.22
PERKINS	1,676,622.17	973,793.53	– – –	157,919.54	– – –	2,492,496.16	1,693,644.68	1,595,377.75
Lemmon	1,105,084.48	778,138.58	61,560.00	349,597.22	61,560.00	1,533,625.84	840,642.40	766,505.79
52-1 Bison	924,971.21	562,081.16	– – –	409,147.85	– – –	1,377,904.52	1,030,059.36	1,098,174.01
52-2 Lemmon	1,370,127.92	2,327,286.17	515,782.00	722,730.69	515,872.00	2,974,683.40	2,793,495.84	2,801,357.24
52-3 Northwest	338,461.97	154,149.61	– – –	15,132.70	– – –	– – –	220,146.46	265,474.51
POTTER	1,839,795.59	1,177,358.60	– – –	234,426.38	– – –	2,782,727.81	1,011,006.84	1,166,554.93
Gettysburg	336,515.08	1,974,007.96	186,000.00	17,997.80	935,000.00	1,543,525.24	767,010.79	715,912.19
Hoven	267,685.50	773,103.70	53,000.00	5,332.07	53,000.00	1,035,457.13	387,745.98	356,804.29
53-1 Gettysburg	814,956.07	1,733,950.27	– – –	814,956.07	– – –	1,733,950.27	950,981.88	929,475.99
53-2 Hoven	785,456.68	1,332,770.91	– – –	82,583.02	– – –	2,035,644.57	1,012,453.45	1,027,071.50
ROBERTS	1,778,808.51	2,429,605.66	– – –	118,834.80	– – –	4,089,579.37	2,129,901.00	2,017,730.90
Sisseton	499,465.00	– – –	– – –	88,817.00	98,000.00	312,648.00	1,216,364.00	1,323,035.00
Wilmot	80,294.14	238,600.00	– – –	– – –	– – –	318,894.14	150,530.81	148,255.09
54-1 Browns Valley	291,219.08	97,000.00	– – –	215,000.68	30,000.00	126,109.33	355,527.95	325,926.02
54-2 Corona	270,445.97	525,000.00	– – –	– – –	– – –	795,445.97	332,563.09	288,199.50
54-3 New Effington	373,373.31	611,533.29	– – –	131,350.49	– – –	853,556.11	559,676.34	521,197.07
54-4 Rosholt	788,113.88	1,340,436.32	– – –	337,144.16	– – –	1,791,406.04	750,028.83	756,138.97
54-5 Sisseton	2,782,282.86	11,773,528.75	100,000.00	1,179,768.85	100,000.00	13,376,042.76	3,729,096.95	3,191,686.53
54-6 Summit	475,801.38	1,733,531.10	95,000.00	188,038.89	95,000.00	2,021,293.59	570,165.78	536,606.84
54-7 Wilmot	1,027,097.35	1,786,321.57	– – –	289,740.42	– – –	2,523,678.50	1,029,150.91	909,015.86
SANBORN	1,128,236.48	941,324.00	– – –	106,151.60	– – –	1,963,408.88	1,001,844.00	995,578.51
Artesian	50,500.25	42,525.00	135,079.00	– – –	– – –	228,104.25	75,132.92	75,857.72
Letcher	63,586.00	148,100.00	– – –	– – –	125,517.00	86,169.00	25,362.00	16,127.00
Woonsocket	99,065.33	572,675.00	– – –	12,000.00	– – –	659,740.33	161,909.10	155,844.02
55-1 Artesian	540,977.89	435,233.11	– – –	141,917.09	– – –	834,293.91	671,734.08	521,113.56
55-3 Letcher	642,272.74	546,790.42	– – –	24,574.45	– – –	1,164,488.71	514,757.14	397,588.33
55-4 Woonsocket	677,037.54	675,825.42	– – –	182,463.92	– – –	1,170,399.04	741,354.87	654,801.21

TABLE VII – 7
UNAUDITED FINANCIAL REPORT – 1983

County	Current Assets	Fixed Assets	Other Assets	Current Liabilities	Long Term Liabilities	Equity	Revenue	Expenditures
SPINK	2,520,160.60	2,021,610.13	– – –	296,843.00	– – –	4,244,927.73	2,722,953.75	2,513,868.52
Redfield	1,335,449.23	3,229,407.56	237,000.00	586,404.79	237,000.00	3,978,452.00	1,102,250.82	1,066,396.90
56-1 Conde	537,613.94	632,323.60	– – –	161,293.84	– – –	1,008,643.70	458,476.84	448,408.37
56-2 Doland	891,900.92	1,075,151.29	– – –	219,232.41	– – –	1,747,819.80	672,089.03	793,719.17
56-3 Northwestern	806,997.76	1,371,977.59	– – –	450,587.71	– – –	1,728,387.64	1,032,051.81	934,010.30
56-4 Redfield	1,856,028.85	7,207,541.00	77,255.00	904,584.49	77,255.00	8,158,985.36	2,139,795.11	2,116,128.09
56-5 Tulare	538,097.31	990,136.92	– – –	210,075.45	– – –	1,318,158.78	670,122.99	677,048.83
STANLEY	968,972.37	1,390,924.33	– – –	90,981.20	– – –	2,268,915.50	826,735.00	820,600.00
Fort Pierre	671,600.26	1,423,214.59	– – –	270,486.78	1,072,203.96	752,124.11	1,151,428.98	878,457.97
57-1 Stanley County	1,853,974.77	2,179,722.50	320,000.00	742,632.91	320,000.00	3,291,064.36	1,738,852.03	1,612,668.35
SULLY	645,107.85	1,627,665.67	– – –	237,281.61	– – –	2,035,491.91	1,268,245.25	918,561.34
Onida	240,660.60	223,953.36	– – –	10,294.32	– – –	454,319.64	176,735.28	193,958.94
58-1 Agar	745,640.30	728.43	– – –	257,493.33	– – –	488,875.40	697,620.22	553,785.96
58-2 Sully Buttes	1,202,200.10	1,836,227.85	– – –	– – –	– – –	3,038,427.95	1,443,472.19	1,330,995.09
TRIPP								
Colome								
Winner								
59-1 Colome								
59-2 Winner								
TODD								
Mission								
St. Frances								
66-1 Todd County								
TURNER	1,637,167.81	2,931,440.00	– – –	88,465.57	– – –	4,480,142.24	1,568,203.81	3,025,637.78
Centerville	193,721.01	249,438.69	– – –	150,471.21	– – –	292,688.49	297,093.00	289,144.00
Marion	89,518.23	715,641.00	– – –	– – –	45,000.00	760,163.79	275,872.32	277,685.88
Parker								
Viborg	160,881.17	694,442.31	– – –	– – –	377,798.50	477,524.98	260,251.60	235,118.26
60-1 Centerville	447,011.16	3,159,069.50	41,000.00	– – –	41,000.00	3,606,080.66	830,273.88	855,892.44
60-2 Hurley	625,877.08	530,954.17	– – –	185,413.87	– – –	971,417.38	532,490.22	541,324.75
60-3 Marion	549,041.81	1,490,236.45	– – –	299,353.15	249,688.66	1,490,236.45	812,401.39	814,665.95
60-4 Parker	1,028,647.09	2,745,329.25	44,943.31	451,945.77	190,000.00	3,176,973.88	1,200,659.98	1,117,715.21
60-5 Viborg	854,038.90	1,417,367.59	60,000.00	303,357.89	60,000.00	1,968,048.60	792,223.33	739,523.73

TABLE VII – 7
UNAUDITED FINANCIAL REPORT – 1983

County	Current Assets	Fixed Assets	Other Assets	Current Liabilities	Long Term Liabilities	Equity	Revenue	Expenditures
UNION	2,909,826.73	2,819,337.68	734,820.54	309,138.61	688,545.50	5,466,300.84	2,547,723.04	2,014,075.39
Alcester	44,772.46	586,411.00	358,048.27	– – –	293,146.38	696,085.25	215,697.06	218,128.63
Beresford	1,320,403.78	3,721,226.59	70,000.00	33,378.84	360,000.00	4,718,251.53	2,000,915.02	1,871,145.66
Elk Point	– – –	382,892.55	4,817,526.00	– – –	– – –	– – –	987,746.87	897,089.45
Jefferson	96,304.96	507,020.00	343,169.69	– – –	74,426.00	572,068.65	396,874.25	348,437.25
North Sioux City	859,809.06	768,735.00	85,000.00	967,663.33	85,000.00	249,854.27	196,775.84	190,198.72
61-1 Alcester	1,188,994.29	2,391,576.00	4,996.16	– – –	170,000.00	3,415,566.47	1,107,818.46	972,093.15
61-2 Beresford	1,704,915.57	2,789,194.30	– – –	669,476.05	– – –	1,035,439.52	1,393,556.42	1,280,474.50
61-3 Elk Point	953,448.70	2,612,559.37	288,000.00	450,828.25	288,000.00	3,115,179.82	1,507,898.70	1,562,591.19
61-4 Greater Hoyt	29,254.41	– – –	– – –	– – –	– – –	– – –	118,054.45	161,004.22
61-5 Greater Scott	124,546.31	– – –	– – –	– – –	– – –	– – –	66,085.57	58,769.96
61-6 Jefferson	1,600,550.21	5,054,555.51	– – –	432,130.97	80,000.00	1,170,457.73	1,888,848.59	1,841,368.51
WALWORTH	718,757.34	1,305,017.45	– – –	175,212.38	– – –	1,848,562.41	4,437,291.69	5,010,281.32
Akaska	15,608.67	24,845.00	– – –	– – –	– – –	40,453.67	32,047.28	23,698.75
Glenham	26,592.16	35,342.00	– – –	1,063.53	– – –	60,870.63	28,116.51	25,275.37
Java	14,813.96	40,710.14	– – –	– – –	– – –	55,524.10	29,374.11	26,017.87
Lowry	8,130.13	4,850.00	– – –	– – –	– – –	12,980.13	1,463.80	2,127.96
Mobridge	1,339,105.00	4,131,542.00	82,442.00	653,369.00	172,442.00	4,727,278.00	1,183,065.00	1,298,494.00
Selby	162,267.14	418,930.05	39,715.75	5,077.00	39,715.75	576,120.19	140,887.54	125,459.27
62-1 Glenham	309,016.87	101,230.04	– – –	– – –	– – –	410,246.91	316,766.16	295,022.27
62-2 Java	339,920.55	362,698.85	– – –	97,774.14	– – –	604,845.26	429,159.33	398,755.03
62-3 Mobridge	780,677.00	1,993,506.00	– – –	602,113.00	– – –	2,172,070.00	1,913,430.00	1,855,074.00
62-4 Selby	735,713.60	1,845,522.16	– – –	– – –	– – –	2,581,235.73	841,076.16	838,671.07
YANKTON	2,273,436.40	2,040,116.30	– – –	199,962.82	– – –	4,113,589.88	2,330,727.20	2,506,995.59
Yankton	4,437,111.00	21,457,567.00	1,675,403.00	1,508,854.00	1,860,000.00	24,201,227.00	5,245,985.00	5,269,060.00
63-1 Gayville - Volin	480,038.47	342,268.29	– – –	183,173.94	– – –	639,132.82	524,585.06	535,387.68
63-2 Irene	719,425.59	679,569.80	– – –	322,301.13	– – –	1,076,694.26	797,261.76	753,748.89
63-3 Yankton	3,869,102.82	22,897,861.26	438,939.01	1,515,463.02	260,000.00	25,430,440.07	5,980,636.58	5,841,337.22
ZIEBACH	493,102.13	1,070,127.00	– – –	101,716.62	– – –	1,461,512.51	481,769.00	677,698.00
Dupree								
64-2 Dupree	629,544.83	2,619,086.25	14,717.36	256,028.96	– – –	3,007,319.48	1,185,396.27	1,033,087.65

TABLE VII – 8
COUNTY WARRANTS AND ENCUMBRANCES FOR YEAR ENDING DECEMBER 31, 1983

	Commissioners	Court System	Auditors and Election Expenses	Treasurer	Director of Equalization	States Attorney	Register of Deeds	Veterans Offices	General Government Building
Aurora	41,860.92	25,189.89	42,032.74	35,680.00	34,955.53	29,603.85	29,219.33	3,276.96	31,786.76
Beadle	54,259.70	117,432.93	82,068.02	75,721.96	47,027.68	80,207.04	52,039.44	22,078.80	65,334.15
Bennett	15,821.21	28,332.71	28,893.44	28,357.95	21,254.09	25,977.86	17,968.67	2,453.49	40,364.29
Bon Homme	39,105.74	37,603.59	58,590.72	37,755.50	46,675.91	24,292.44	30,740.61	5,952.78	22,953.80
Brookings									
Brown	167,186.13	224,055.15	193,184.61	142,857.98	97,105.86	108,319.89	88,843.56	37,196.88	252,986.27
Brule	35,897.26	63,771.21	47,622.13	35,999.40	39,275.12	40,911.96	30,862.37	6,397.56	37,951.60
Buffalo	9,984.02	7,828.15	18,700.77	19,481.62	11,115.96	12,111.50	17,000.97	2,255.67	6,244.91
Butte	55,564.30	49,920.01	48,803.93	56,190.68	48,415.91	54,609.92	39,498.26	7,337.06	42,407.74
Campbell	38,277.84	8,498.00	33,563.54	34,280.38	29,852.71	24,893.14	22,740.18	1,315.56	21,899.88
Charles Mix	63,324.98	94,081.99	52,581.78	53,312.91	47,833.13	52,790.84	34,963.29	11,687.73	51,457.81
Clark	30,770.81	21,004.98	46,910.20	41,468.09	31,041.85	28,626.38	27,151.27	6,182.86	41,789.19
Clay	28,347.64	89,683.31	48,222.07	56,681.84	41,994.22	52,919.02	42,658.05	10,875.20	41,830.77
Codington	55,495.90	141,999.24	83,985.89	95,645.16	78,512.30	60,505.45	70,733.66	25,277.52	90,679.68
Corson	89,535.47	23,282.87	38,594.29	35,226.35	37,696.85	28,669.81	21,940.28	6,008.47	41,128.49
Custer	24,566.37	71,278.94	47,322.92	45,735.19	56,267.89	43,937.90	37,311.22	3,657.30	39,606.16
Davison	49,443.21	134,801.55	58,114.77	62,885.51	83,299.97	61,934.50	43,706.67	14,337.56	64,618.72
Day	28,763.43	44,213.52	66,404.81	57,095.37	43,099.21	33,471.62	32,271.53	8,495.70	63,924.59
Deuel	41,607.32	43,863.88	50,459.50	35,083.15	31,913.53	27,024.53	40,653.31	1,920.60	51,464.50
Dewey	26,410.56	32,566.67	31,291.79	31,564.13	25,341.79	22,480.17	21,496.74	2,994.12	27,033.42
Douglas	38,945.88	22,074.13	42,046.75	27,919.36	27,994.25	20,283.06	19,637.47	3,835.34	37,353.79
Edmunds	42,063.22	24,444.55	29,011.04	38,289.01	29,952.79	25,162.94	30,067.99	3,765.38	32,283.76
Fall River	28,781.79	89,948.37	71,332.87	72,284.90	45,626.24	50,700.47	41,647.87	16,256.19	48,022.00
Shannon	14,896.23	1,144.30	9,787.54	9,743.29	9,353.88	5,938.99	8,691.36	4,860.04	–
Faulk	32,283.75	14,381.40	41,466.14	39,593.73	27,980.54	24,474.61	29,586.89	6,450.18	36,289.86
Grant	37,504.85	41,974.94	51,382.83	49,739.94	34,471.41	28,830.28	44,398.61	9,098.21	95,470.90
Gregory	39,263.40	71,623.11	47,866.02	45,044.15	37,816.35	35,119.26	36,727.07	8,218.92	34,711.94
Haakon	18,953.37	24,092.86	44,339.01	42,826.35	18,048.56	25,276.31	27,115.71	3,693.57	28,337.55
Hamlin	31,596.55	22,774.08	25,240.33	31,223.37	29,407.65	25,382.77	27,379.35	2,806.92	32,802.20
Hand	38,779.97	26,938.52	50,312.71	37,546.82	39,521.00	25,732.68	29,413.00	6,713.84	42,727.61
Hanson	18,340.91	25,319.10	29,784.32	27,661.57	30,472.93	24,016.86	19,187.49	3,444.05	17,972.27
Harding	27,882.53	11,360.03	32,496.18	33,958.03	35,662.18	30,362.02	40,974.31	3,213.37	17,295.56
Hughes	45,871.93	175,639.14	74,417.33	62,446.75	62,243.83	78,297.35	37,393.95	7,990.19	129,605.81

TABLE VII – 8

COUNTY WARRANTS AND ENCUMBRANCES FOR YEAR ENDING DECEMBER 31, 1983

	Commissioners	Court System	Auditors and Election Expenses	Treasurer	Director of Equalization	States Attorney	Register of Deeds	Veterans Offices	General Government Building
Hutchinson	33,822.40	46,840.01	53,866.08	49,736.42	53,046.44	33,404.45	38,223.48	5,339.10	39,722.62
Hyde	35,468.81	8,700.50	32,030.41	33,503.91	17,449.17	19,893.21	19,859.80	1,428.80	29,991.91
Jackson	30,964.65	71,009.26	29,990.32	18,013.90	21,470.73	20,110.18	13,926.01	3,912.71	20,098.44
Jerauld	16,835.89	16,447.96	31,271.16	31,488.19	30,835.65	24,100.86	19,269.39	2,612.99	39,181.40
Jones	13,855.22	8,556.29	20,533.16	20,088.59	22,838.04	17,300.83	18,366.77	1,219.00	23,025.33
Kingsbury	43,531.41	29,150.61	40,691.61	43,785.32	38,762.57	21,658.22	32,743.85	6,451.57	40,378.17
Lake	25,764.05	68,799.80	47,600.19	41,567.82	47,420.29	52,240.67	36,219.40	6,726.18	46,748.31
Lawrence	95,587.07	265,239.79	95,608.13	107,506.16	65,588.18	130,664.79	72,112.00	12,184.30	110,767.89
Lincoln	48,724.33	96,007.64	52,445.10	54,581.84	69,907.84	38,597.23	48,202.63	6,863.51	53,170.84
Lyman	26,238.01	27,872.22	42,457.87	43,462.14	32,056.35	23,035.87	24,016.98	2,852.74	35,021.54
McCook	34,376.95	39,674.59	50,353.73	32,701.10	31,183.94	25,902.24	30,846.22	7,221.51	29,955.27
McPherson	30,826.21	15,906.54	31,838.31	27,751.12	27,645.87	20,514.95	19,370.25	4,724.80	31,115.76
Marshall	35,259.87	29,473.98	56,461.33	41,846.03	40,030.42	24,676.00	23,445.83	7,449.03	37,327.79
Meade	50,083.30	178,451.21	65,099.46	79,663.72	46,932.40	76,462.72	72,089.64	5,770.04	66,992.74
Mellette	13,306.89	16,561.91	25,750.27	25,723.70	17,478.45	18,235.83	16,875.32	3,629.85	17,148.77
Miner	29,589.45	17,358.41	32,414.32	33,787.30	29,072.58	23,031.36	28,671.60	6,250.23	30,647.97
Minnehaha	102,379.84	1,024,891.50	207,871.15	301,561.97	288,397.66	371,869.81	188,424.90	34,207.09	379,486.41
Moody	21,577.20	40,238.71	57,823.76	40,766.64	29,320.34	28,102.53	27,457.23	6,914.80	27,335.78
Pennington	157,677.97	555,469.87	158,460.70	223,416.37	266,980.15	311,185.10	129,433.72	29,499.42	348,078.54
Perkins	25,493.60	41,887.93	41,645.91	43,419.11	33,034.29	30,237.57	31,326.29	6,106.46	46,786.67
Potter	36,495.40	19,910.68	40,518.94	38,159.15	27,790.07	24,966.66	24,738.08	3,451.00	32,586.24
Roberts	39,078.86	77,483.65	59,977.93	60,890.19	39,925.58	50,891.79	35,183.73	25,619.34	53,413.09
Sanborn	37,892.69	14,291.15	41,602.45	31,239.74	26,706.96	21,867.57	18,172.99	3,060.75	27,192.10
Spink	49,114.35	53,707.83	68,314.94	65,565.78	58,067.37	30,859.66	38,716.04	13,758.94	65,524.06
Stanley	17,800.00	–	31,466.00	33,992.00	28,675.00	28,558.00	25,428.00	2,632.00	35,742.00
Sully	28,707.25	10,113.39	42,842.42	35,138.44	23,502.16	23,799.76	21,368.17	4,684.17	38,755.36
Tripp	32,026.81	86,975.34	55,619.15	55,169.67	91,617.69	39,978.41	39,178.21	5,987.59	37,539.98
Todd	24,810.01	30,155.68	18,603.68	18,116.24	15,204.54	7,896.28	16,901.55	4,912.44	6,333.51
Turner	39,320.06	47,569.01	49,587.66	42,481.86	39,139.23	28,577.54	32,311.10	6,646.23	58,308.50
Union	54,085.88	61,325.29	50,114.91	53,731.07	67,996.09	36,073.63	33,696.22	8,603.51	54,710.10
Walworth	30,217.41	44,612.83	34,054.80	28,130.06	22,187.05	23,007.67	23,984.48	3,783.54	35,058.91
Yankton	32,999.46	84,447.83	57,792.37	63,556.09	40,084.28	61,775.77	49,156.53	3,930.57	32,657.33
Ziebach	15,516.00	8,833.00	23,776.00	22,291.00	14,584.00	61,086.00	15,937.00	735.00	19,067.00
TOTALS	2,594,403.93	4,916,520.86	3,344,023.42	3,310,568.95	2,960,820.71	2,940,948.41	2,338,177.15	506,223.11	3,511,172.89

TABLE VII – 8
COUNTY WARRANTS AND ENCUMBRANCES FOR YEAR ENDING DECEMBER 31, 1983

	Insurance and Bonds	Sherriff - Jail and Law Enforcement	Coroner	Civil Defense	County Nurse	Public Welfare	County Extension	Care of Poor	Mentally Handicapped
Aurora	24,710.56	38,216.60	430.00	12,273.96	20,950.00	–	15,418.11	29,892.13	7,367.74
Beadle	9,576.75	194,009.69	939.36	21,650.00	26,168.88	756.20	47,565.21	120,149.98	16,197.45
Bennett	63,030.53	114,437.62	460.00	2,411.68	–	2,782.23	10,859.70	4,754.33	3,126.01
Bon Homme	36,917.42	98,738.82	157.00	8,271.71	18,702.07	2,005.30	21,638.16	21,394.49	11,970.45
Brookings									
Brown	42,013.65	460,262.98	4,008.46	34,082.98	72,449.82	3,471.65	47,535.42	301,369.51	35,543.61
Brule	694.92	139,773.13	200.00	6,623.83	29,524.31	1,392.46	17,142.17	37,205.57	2,131.61
Buffalo	–	21,603.56	–	2,060.46	–	316.85	–	5,578.73	2,160.00
Butte	–	112,901.12	3,198.52	8,690.00	–	3,268.80	21,357.28	59,937.64	7,683.68
Campbell	6,925.00	28,456.60	96.80	2,531.76	–	259.51	20,167.09	33,122.50	4,793.64
Charles Mix	18,207.23	201,272.80	235.19	11,168.90	–	979.47	33,532.04	23,320.00	17,994.53
Clark	15,059.00	53,808.62	642.92	1,056.83	17,571.67	1,048.51	21,603.06	24,809.10	5,783.72
Clay	9,141.79	117,122.94	1,691.70	7,307.98	23,755.79	1,364.93	34,392.15	19,272.37	10,756.95
Codington	46,559.43	191,885.47	3,588.50	8,000.00	33,488.07	3,270.75	26,282.72	264,973.77	26,038.73
Corson	–	62,553.95	571.79	3,339.06	–	746.92	21,724.84	13,696.59	8,681.12
Custer	–	317,969.13	862.11	8,723.72	16,255.78	2,561.18	17,445.09	19,961.93	9,672.44
Davison	38,757.93	192,838.25	970.00	–	11,633.71	–	24,866.96	152,742.86	27,963.33
Day	16,259.55	84,839.67	581.74	7,011.46	26,333.83	2,848.28	25,846.22	25,825.14	9,630.35
Deuel	–	153,165.18	789.00	6,713.78	14,064.78	673.96	22,329.42	93,247.55	582.37
Dewey	21,613.70	38,328.48	376.22	4,067.00	–	964.00	13,337.12	12,515.81	3,026.56
Douglas	3,928.10	74,373.22	67.88	4,881.31	17,199.99	97.44	16,615.52	39,925.71	5,216.84
Edmunds	53,623.55	119,232.65	650.08	–	17,421.28	711.23	16,657.62	16,716.90	5,860.66
Fall River	36,807.43	211,187.36	1,004.42	5,816.82	17,856.34	441.55	22,129.51	17,529.09	17,433.05
Shannon	1,702.28	27,819.15	64.02	200.00	–	1,108.89	1,292.04	328.65	16,335.39
Faulk	9,446.00	120,571.75	125.60	750.00	20,065.44	1,178.36	15,768.76	22,756.79	4,996.90
Grant	11,717.82	125,706.99	294.47	5,577.07	18,932.49	671.80	22,232.65	33,873.18	10,420.91
Gregory	24,663.76	79,865.27	–	4,984.74	21,223.13	3,167.37	23,634.91	14,400.78	7,300.04
Haakon	20,731.78	60,918.61	–	–	–	181.83	7,212.06	3,704.89	2,470.80
Hamlin	11,111.80	58,011.92	337.34	2,714.14	27,616.15	856.66	–	6,927.43	2,992.21
Hand	–	80,888.32	60.00	1,118.00	21,044.57	2,650.00	27,641.00	9,952.17	5,755.40
Hanson	22,190.37	53,122.89	178.02	5,186.57	16,768.52	2,695.09	17,656.43	7,969.85	2,644.76
Harding	15,971.97	43,171.22	747.78	640.20	–	1,000.00	14,883.98	3,922.87	120.00
Hughes	36,381.00	371,792.80	650.50	–	29,734.70	163.70	24,230.46	60,648.88	17,525.69

TABLE VII – 8

COUNTY WARRANTS AND ENCUMBRANCES FOR YEAR ENDING DECEMBER 31, 1983

	Insurance and Bonds	Sherriff - Jail and Law Enforcement	Coroner	Civil Defense	County Nurse	Public Welfare	County Extension	Care of Poor	Mentally Handicapped
Hutchinson	36,056.41	55,792.58	279.03	7,100.00	–	3,500.49	26,158.13	34,830.56	14,708.55
Hyde	–	26,560.27	370.42	–	–	–	19,658.48	4,316.22	2,433.53
Jackson	8,431.20	87,297.09	240.00	1,674.93	–	1,162.09	6,714.56	8,696.17	–
Jerauld	2,664.52	46,866.26	70.32	922.90	20,239.96	565.19	19,623.22	12,389.69	6,071.66
Jones	50,069.93	40,904.45	80.00	1,200.00	–	–	12,010.37	2,934.45	1,440.00
Kingsbury	9,681.20	72,547.47	–	3,076.50	24,636.59	1,130.66	25,625.66	38,383.52	4,900.68
Lake	30,975.84	167,080.76	935.30	7,157.00	31,448.39	2,815.32	28,162.87	42,881.88	7,745.23
Lawrence	57,739.33	551,629.36	4,777.97	32,948.09	44,225.80	1,122.28	31,938.01	40,379.77	29,497.62
Lincoln	13,398.75	102,646.00	969.01	8,487.79	18,788.99	1,972.83	26,342.18	39,861.61	10,036.53
Lyman	12,212.51	82,198.24	241.20	–	20,378.80	98.13	17,543.36	46,954.11	8,825.70
McCook	28,733.67	70,000.00	114.02	4,436.93	14,604.09	587.22	24,085.05	34,409.06	6,128.32
McPherson	13,336.00	24,843.45	40.20	367.08	12,126.30	784.57	15,054.55	7,232.62	5,247.64
Marshall	6,224.65	126,861.00	987.42	2,921.00	17,222.41	1,438.12	24,154.80	54,777.31	2,500.00
Meade	37,589.67	213,146.43	1,535.99	5,000.00	35,618.72	3,975.40	24,113.12	19,645.60	11,970.47
Mellette	24,956.75	39,352.63	102.50	–	15,369.15	2,166.43	12,396.28	2,969.36	2,563.69
Miner	5,958.67	60,810.33	20.50	5,225.17	19,469.67	1,146.87	16,334.83	6,094.17	7,472.32
Minnehaha	98,636.24	1,120,173.66	11,560.84	99,791.00	–	–	83,149.63	913,922.65	198,459.32
Moody	5,953.66	54,627.00	207.98	–	25,306.33	1,150.39	28,293.57	18,363.69	7,314.30
Pennington	–	1,413,666.63	9,793.44	22,873.00	–	1,810.30	40,259.30	592,036.98	117,000.00
Perkin	–	73,617.98	–	1,567.08	18,362.04	620.53	19,609.68	9,087.50	1,996.88
Potter	12,112.00	80,902.22	1,116.00	–	21,051.52	309.42	23,994.68	20,784.50	3,298.22
Roberts	36,558.50	125,179.23	653.60	10,705.16	24,942.40	5,460.24	31,214.65	68,363.21	21,772.99
Sanborn	20,079.02	36,305.78	73.23	4,948.27	23,757.91	473.11	20,455.83	10,993.24	5,497.72
Spink	30,765.69	143,498.44	235.06	–	31,101.73	2,800.93	35,661.04	67,688.22	9,492.25
Stanley	1,250.00	54,747.00	40.00	2,492.00	–	62.00	16,815.00	22,453.00	1,120.00
Sully	8,447.90	36,658.81	98.30	2,640.23	18,611.94	50.40	22,731.43	8,345.00	2,032.48
Tripp	17,073.54	121,571.96	66.48	8,350.87	17,075.78	213.33	19,789.48	20,836.39	12,425.66
Todd	9,856.73	25,646.04	–	6,608.04	–	762.38	12,410.39	7,812.46	7,862.84
Turner	19,953.00	61,710.03	804.91	1,510.70	19,867.57	1,612.18	21,831.71	83,360.94	11,314.06
Union	14,873.63	112,505.04	1,494.06	8,434.33	13,749.47	–	25,876.15	50,121.19	10,457.44
Walworth	29,746.00	40,988.98	556.50	1,901.29	17,234.81	334.00	22,960.53	29,146.78	3,625.80
Yankton	11,474.00	126,163.73	2,265.00	12,674.39	29,264.43	568.44	44,295.99	85,782.59	33,754.71
Ziebach	40,980.00	24,327.00	220.00	3,544.00	6,407.00	2,810.00	11,502.00	3,039.00	5,765.00
TOTALS	1,271,918.63	9,481,344.13	63,552.48	452,344.71	1,059,623.35	84,174.17	1,450,427.11	3,898,804.82	881,881.99

TABLE VII – 8
COUNTY WARRANTS AND ENCUMBRANCES FOR YEAR ENDING DECEMBER 31, 1983

	Road and Bridge	Snow Removal	Highway Bridge Reserve	14% and Secondary Road	Weed Control	Public Library	Miscellaneous	Revenue Sharing	Total
Aurora	438,359.00	8,669.41	358.12	–	12,639.97	–	101,849.53	56,477.10	1,091,218.44
Beadle	1,006,026.04	59,584.96	60,794.52	–	7,615.53	–	180,354.88	80,044.55	2,427,603.72
Bennett	196,846.38	41,690.33	–	59,711.40	13,365.00	16,997.12	44,467.74	62,315.91	846,679.69
Bon Homme	508,608.84	24,737.97	95,800.11	269,002.17	19,156.24	–	189,857.70	45,638.53	1,676,268.07
Brookings									
Brown	1,636,416.37	8,217.88	335,615.78	–	16,848.50	67,780.65	273,989.15	1,029,530.13	5,680,872.87
Brule	333,702.83	49,340.00	90,000.00	7,767.50	17,316.95	–	82,077.52	466,159.33	1,619,740.74
Buffalo	74,916.79	1,674.00	–	12,564.00	266.00	–	16,000.00	4,409.62	246,273.58
Butte	521,175.25	45,486.67	3,849.00	58,137.10	13,830.57	–	137,896.42	107,380.27	1,507,540.13
Campbell	336,576.29	–	–	–	–	–	3,340.00	35,582.07	687,172.49
Charles Mix	739,089.36	68,214.97	83,000.60	3,500.00	24,095.39	–	166,808.96	137,039.85	1,990,493.75
Clark	469,910.79	4,676.00	96,000.00	–	12,065.29	–	97,891.37	58,173.36	1,155,045.87
Clay	687,433.95	–	10,296.41	–	5,580.61	–	130,163.05	65,634.95	1,537,127.69
Codington	736,010.65	94,818.31	41,431.33	–	18,824.18	–	159,641.43	199,244.49	2,556,892.63
Corson	424,370.88	5,361.08	–	22,346.84	7,032.54	–	43,523.97	20,694.13	956,726.59
Custer	424,816.82	17,016.39	10,741.94	248,574.20	29,418.59	13,692.04	102,830.02	122,642.31	1,732,867.58
Davison	760,697.08	–	119,565.18	–	21,903.15	–	146,782.32	228,204.39	2,300,067.62
Day	586,738.39	15,484.21	131,405.65	–	14,844.75	–	203,412.12	1,885,221.63	3,414,022.77
Deuel	509,892.81	48,155.23	72,769.30	–	18,515.02	–	123,951.60	78,046.94	1,466,887.26
Dewey	187,819.77	7,764.44	–	19,031.76	70.43	20,446.21	55,206.62	12,763.51	618,511.02
Douglas	359,520.39	28,863.19	19,988.39	–	899.85	–	90,874.77	571,301.80	1,473,844.43
Edmunds	490,757.99	48,475.63	23,362.03	196,040.86	5,304.69	–	44,266.50	147,557.85	1,441,680.20
Fall River	376,535.09	33,772.51	16,346.11	122,586.21	22,198.15	1,250.00	76,012.57	63,236.02	1,506,742.93
Shannon	100,460.26	–	–	5,777.62	11,816.01	–	2,050.95	6,510.06	239,880.95
Faulk	265,793.59	5,381.18	730.70	20,907.85	16,551.02	21,915.81	125,891.63	53,953.78	959,292.26
Grant	633,896.20	99,754.23	–	–	17,488.43	79,973.92	177,000.00	86,129.92	1,716,542.05
Gregory	921,465.57	49,317.03	27,743.01	57,189.35	8,625.28	–	199,999.50	103,950.78	1,903,920.74
Haakon	335,871.99	14,413.14	31,426.96	11,660.14	1,919.00	3,841.20	103,635.88	11,343.22	842,014.79
Hamlin	530,420.77	11,808.10	–	–	16,463.66	22,611.23	107,428.99	52,773.50	1,080,687.12
Hand	610,974.09	26,232.28	100,553.13	–	3,704.10	39,956.13	–	1,242,094.62	2,470,309.96
Hanson	322,797.68	–	–	–	386.57	5,098.50	33,594.95	12,024.02	698,513.72
Harding	514,768.45	23,437.36	–	64,192.21	27,504.86	23,085.00	99,000.00	852,593.42	1,918,243.53
Hughes	284,197.13	3,310.37	3,085.19	45,852.00	35.00	–	79,243.64	108,521.38	1,739,278.72

TABLE VII – 8
COUNTY WARRANTS AND ENCUMBRANCES FOR YEAR ENDING DECEMBER 31, 1983

	Road and Bridge	Snow Removal	Highway Bridge Reserve	14% and Secondary Road	Weed Control	Public Library	Miscellaneous	Revenue Sharing	Total
Hutchinson	1,118,042.52	7,421.35	171,670.76	–	38,946.04	–	263,521.86	33,399.51	2,165,428.79
Hyde	93,962.22	23,970.00	593.21	87,580.03	1,155.88	19,051.63	92,321.92	27,914.26	598,214.59
Jackson	144,203.46	–	10,000.00	69,624.08	–	17,603.87	52,799.23	22,773.02	660,715.90
Jerauld	304,306.29	11,221.66	114,733.24	–	6,886.61	–	112,680.32	50,223.87	921,509.20
Jones	290,353.06	8,245.89	–	30,000.00	–	–	34,877.11	15,989.89	633,888.38
Kingsbury	531,537.63	87,294.00	79,956.40	–	21,367.06	–	84,290.00	216,055.69	1,497,636.39
Lake	568,454.63	12,978.68	100,000.00	–	8,072.03	–	90,878.63	89,898.41	1,562,571.68
Lawrence	903,313.62	146,923.53	138,803.07	–	19,178.83	134,440.90	160,026.81	259,365.70	3,511,569.00
Lincoln	1,055,122.93	97,429.48	18,482.48	–	35,230.16	1,500.00	226,594.47	225,705.29	2,351,069.46
Lyman	491,389.80	39,688.55	4,444.22	8,635.86	9,398.90	–	47,762.33	54,162.81	1,100,948.24
McCook	660,148.34	21,600.40	130.99	–	3,058.09	–	149,971.53	68,800.13	1,369,023.39
McPherson	665,837.43	12,720.49	89,771.75	4,420.05	12,559.14	–	134,469.34	15,834.52	1,224,338.94
Marshall	632,229.49	74,507.81	89,239.20	–	10,719.18	–	103,428.31	334,663.90	1,777,844.88
Meade	512,211.65	100,000.00	64,779.98	150,000.00	14,442.07	–	173,801.37	156,041.07	2,165,416.77
Mellette	208,197.84	17,768.71	–	4,850.91	–	–	40,000.00	57,680.98	583,086.22
Miner	480,380.37	–	–	–	17,579.31	–	87,168.95	40,126.84	978,611.22
Minnehaha	2,229,077.17	–	234,249.31	–	19,799.66	178,021.15	739,191.24	1,253,848.32	10,078,970.52
Moody	539,145.25	5,779.74	–	–	27,005.42	12,016.75	140,289.19	103,992.79	1,248,983.05
Pennington	1,620,151.43	–	379,888.00	671,735.00	25,721.57	–	344,117.78	1,440,433.79	8,859,689.06
Perkins	512,413.39	68,771.27	166,423.36	46,579.30	27,824.21	–	215,000.00	133,566.70	1,595,377.75
Potter	463,302.26	9,597.00	78,412.07	75,395.45	2,255.09	30,725.28	137,400.40	37,685.70	1,246,958.03
Roberts	668,827.65	113,464.54	132,000.00	–	19,219.04	–	186,328.70	100,864.31	1,988,018.38
Sanborn	425,219.46	37,048.46	65,069.85	–	27,982.21	–	60,198.31	40,449.71	1,000,578.51
Spink	1,038,915.64	104,503.25	292,231.30	–	23,482.05	–	244,375.95	97,488.00	2,565,868.52
Stanley	307,215.00	1,002.00	40,411.00	29,600.00	123.00	–	66,668.00	72,309.00	820,600.00
Sully	580,631.80	87,313.17	68,331.78	92,006.02	–	17,138.13	52,262.96	40,279.67	1,266,491.14
Tripp	873,000.06	61,210.13	249,766.38	3,577.68	19,958.81	–	209,166.59	51,579.79	2,129,755.78
Todd	281,793.22	6,368.00	–	–	5,015.42	–	59,495.00	27,974.56	594,539.01
Turner	817,702.20	13,511.91	–	100,000.00	12,370.29	–	125,000.00	86,652.55	1,721,143.24
Union	496,453.00	133,000.00	244,000.00	45,000.00	11,924.47	750.00	142,903.00	97,585.67	1,829,464.15
Walworth	296,473.31	5,864.76	18,200.00	80,000.00	1,097.30	–	229,136.45	91,841.66	1,114,144.92
Yankton	1,053,845.05	49,514.09	–	129,476.05	28,358.19	–	258,208.00	214,950.70	2,506,995.59
Ziebach	107,165.00	–	–	64,991.00	–	–	51,373.00	8,136.00	512,084.00
TOTALS	37,110,069.89	2,196,611.30	4,226,451.81	2,899,280.88	836,944.93	707,449.31	8,459,543.91	13,562,704.74	115,065,987.59

SECTION VII

SOUTH DAKOTA LAND STATISTICS

South Dakota ranks 16th among the fifty states in total area. South Dakota has a total surface area of 77,116 square miles (49,354,248 acres). The total surface area of the state is composed of 75,952 square miles (48,609,280 acres) of land and 1,164 square miles (744,960 acres) of inland water.[1]

There are several units of government as well as private concerns that own the land within South Dakota. Statistics are presented as to federal and state ownership of lands in South Dakota. Statistics as to county, township, and municipal ownership of lands in the state are not readily available, and, therefore, cannot be presented. Private ownership of lands in the state is presented in two categories: Indian and non-Indian.

TABLE IX – 1
Federally Owned Land in South Dakota by Agency
as of Fiscal Year 1982

Agency	Acres Owned
Agricultural Research Service	10.0
Energy Research & Development Administration	10.0
Forest Service	1,997,777.2
Western Area Power Administration	602.9
General Services Administration	15.3
Health Services Administration	52.5
Office of Coal Research	10.0
Fish and Wildlife Service	130,313.8
Geological Survey	318.7
Bureau of Indian Affairs	1,762.0
Bureau of Land Management	277,212.0
National Park Service	196,225.5
Bureau of Reclamation	24,069.8
United States Postal Service	197.3
Federal Aviation Administration	341.9
Veterans Administration	485.3
Air Force	2,886.0
Department of the Army	7.0
Corps of Engineers	519,685.8
Tennessee Valley Authority	183.4
TOTAL	3,152,166.4

Source: Public Land Statistics 1983

1/ Bureau of Land Management, United States Department of the Interior, Public Land Statistics 1983, (Washington, D. C.; U. S. Government Printing Office, 1983, p 2.)

TABLE IX – 2
STATE OWNED LAND IN SOUTH DAKOTA BY AGENCY

Agency	Acres Owned
Game, Fish and Parks	234,134
Military and Veterans Affairs	822
Charities and Corrections	3,281
Board of Regents	19,195
School and Public Lands	849,140
Department of Transportation (Highway & Railroad Right of Way & fee title lands only)	157,000
Total	1,263,572

Source: Individual Agencies

TABLE IX – 3
Privately Owned Land in South Dakota, Indian and Non-Indian

Ownership	Acres
Tribal Trust	2,638,573[1/]
Allotted Trust	2,456,043[1/]
U. S. Government under Jurisdiction of BIA	1,876[1/]
Total Indian Owned Land	5,096,492[1/]
Privately Owned Agricultural Land Only	39,941,670[2/]
Total	45,038,162

Source: 1/ United States Department of the Interior, Bureau of Indian Affairs
2/ 1984 South Dakota Real Estate Summary Report (PT68)

Tables IX-1, IX-2 and IX-3 show public and private ownership of 49,453,900.4 acres of land in South Dakota.

The State of South Dakota has reserved the mineral rights on 2,224,478.67 acres of rural credit land and 2,982,169.01 acres of common school land.

The land in South Dakota serves various purposes. Those purposes are of interest to many of South Dakota's citizens. The following table shows a general breakdown of those purposes.

TABLE IX – 4
NON FEDERAL AND FEDERAL ACRES

NON FEDERAL ACRES	Acres	Percent
Cropland	16,947,200	35.0%
Pasture and Range	25,489,100	53.0%
Forest	561,600	1.0%
Other	1,255,900	2.9%
TOTAL NON FEDERAL ACRES	45,761,800	94.9%
FEDERAL ACRES		
Federal	2,823,376	5.0%
TOTAL FEDERAL ACRES	2,823,376	5.0%
TOTAL NON FEDERAL AND FEDERAL ACRES	45,585,176	99.9%

Source: Preliminary Information – 1982 Soil Conservation Service "Natural Resources Inventory"
(published April, 1984)

PROPERTY TAX REPLACEMENT DISTRIBUTION
FISCAL YEAR 1984

County	First Half	Second Half	Total
Aurora	$191,098	$191,097	$382,195
Beadle	612,432	612,432	1,224,864
Bennett	132,896	132,895	265,791
Bon Homme	283,075	283,075	566,150
Brookings	599,557	599,556	1,199,113
Brown	1,172,154	1,172,154	2,344,308
Brule	252,896	252,896	505,792
Buffalo	55,935	55,934	111,869
Butte	228,784	228,784	457,568
Campbell	145,186	145,186	290,372
Charles Mix	388,008	388,007	776,015
Clark	255,486	255,486	510,972
Clay	260,925	260,925	521,850
Codington	528,818	528,817	1,057,635
Corson	181,860	181,859	363,719
Custer	126,271	126,270	252,541
Davison	485,610	485,609	971,219
Day	298,170	298,170	596,340
Deuel	251,446	251,446	502,892
Dewey	122,395	122,394	244,789
Douglas	215,548	215,548	431,096
Edmunds	232,690	232,689	465,379
Fall River	210,612	210,611	421,223
Shannon	55,202	55,202	110,404
Faulk	189,737	189,737	379,474
Grant	288,072	288,071	576,143
Gregory	261,781	261,781	523,562
Haakon	136,913	136,912	273,825
Hamlin	199,261	199,261	398,522
Hand	337,427	337,427	674,854
Hanson	167,006	167,005	334,011
Harding	166,086	166,085	332,171
Hughes	312,078	312,078	624,156
Hutchinson	433,864	433,863	867,727
Hyde	$116,418	$116,418	$232,836
Jackson	115,171	115,169	230,340
Jerauld	181,738	181,737	363,475
Jones	98,810	98,810	197,620
Kingsbury	301,856	301,855	603,711
Lake	302,230	302,229	604,459
Lawrence	337,114	337,114	674,228
Lincoln	337,253	337,253	674,506
Lyman	187,836	187,835	375,671
McCook	270,457	270,457	540,914
McPherson	243,310	243,309	486,619
Marshall	221,116	221,116	442,232
Meade	296,964	296,964	593,928
Mellette	102,346	102,346	204,692
Miner	179,819	179,818	359,637
Minnehaha	2,544,249	2,544,249	5,088,498
Moody	263,556	263,556	527,112
Pennington	928,194	928,194	1,856,388
Perkins	270,678	270,677	541,355
Potter	187,210	187,210	374,420
Roberts	385,195	385,195	770,390
Sanborn	158,320	158,320	316,640
Spink	415,212	415,212	830,424
Stanley	81,945	81,944	163,889
Sully	123,547	123,546	247,093
Todd	138,213	138,212	276,425
Tripp	380,954	380,954	761,908
Turner	367,225	367,225	734,450
Union	313,080	313,079	626,159
Walworth	231,532	231,532	463,064
Yankton	426,972	426,971	853,943
Ziebach	84,301	84,300	168,601
TOTAL	$20,372,100	$20,372,068	$40,744,168